



SHIRE OF NANNUP

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

ADOPTED 26 AUGUST 2010

SHIRE OF NANNUP

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	1
Statement of Comprehensive Income by Program	2
Statement of Cash Flows	3
Rate Setting Statement	4
Notes to and Forming Part of the Budget	5 to 25
Appendix 1 - Schedule of Fees and Charges	
Appendix 2 - Budget at COA Level with Detail in Schedule Format	

SHIRE OF NANNUP
STATEMENT OF COMPEREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
REVENUE				
Rates	8	942,200	893,836	898,514
Operating Grants, Subsidies and Contributions		881,555	946,419	687,901
Fees and Charges	11	195,466	222,944	198,040
Service Charges	10	0	0	0
Interest Earnings	2(a)	27,400	89,598	67,500
Other Revenue		4,200	14,500	0
		<u>2,050,821</u>	<u>2,167,297</u>	<u>1,851,955</u>
EXPENSES				
Employee Costs		(1,233,246)	(1,063,120)	(1,161,578)
Materials and Contracts		(2,806,755)	(1,037,318)	(1,149,559)
Utility Charges		(64,160)	(58,723)	(46,250)
Depreciation	2(a)	(1,992,255)	(1,803,224)	(1,782,936)
Interest Expenses	2(a)	(1,245)	(2,099)	(2,765)
Insurance Expenses		(152,801)	(148,244)	(138,670)
Other Expenditure		(300)	(3,395)	(300)
		<u>(6,250,762)</u>	<u>(4,116,123)</u>	<u>(4,282,058)</u>
		<u>(4,199,941)</u>	<u>(1,948,826)</u>	<u>(2,430,103)</u>
Non-Operating Grants, Subsidies and Contributions		11,508,631	3,073,803	7,160,515
Profit on Asset Disposals	4	0	0	1,146
Loss on Asset Disposals	4	(28,000)	(26,891)	(4,007)
NET RESULT		7,280,690	1,098,086	4,727,551
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>7,280,690</u>	<u>1,098,086</u>	<u>4,727,551</u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF NANNUP
STATEMENT OF COMPEREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		0	0	0
General Purpose Funding		1,785,155	2,056,548	1,706,015
Law, Order, Public Safety		1,820	5,981	2,200
Health		2,000	1,809	2,000
Education and Welfare		0	3,137	0
Housing		16,700	34,653	30,940
Community Amenities		89,776	112,316	82,400
Recreation and Culture		6,870	9,203	4,400
Transport		100,500	68,320	15,500
Economic Services		23,000	42,498	17,000
Other Property and Services		25,000	42,547	25,000
		<u>2,050,821</u>	<u>2,377,012</u>	<u>1,885,455</u>
EXPENSES EXCLUDING FINANCE COSTS (Refer Notes 1, 2 & 14)				
Governance		(261,700)	(200,298)	(239,234)
General Purpose Funding		(1,390,132)	(151,936)	(146,284)
Law, Order, Public Safety		(249,652)	(223,711)	(212,889)
Health		(39,909)	(36,789)	(32,637)
Education and Welfare		(156,717)	(104,629)	(110,196)
Housing		(54,017)	(38,049)	(44,837)
Community Amenities		(748,398)	(591,641)	(510,160)
Recreation & Culture		(760,724)	(576,650)	(626,026)
Transport		(2,369,039)	(2,248,444)	(2,106,070)
Economic Services		(183,340)	(181,433)	(230,042)
Other Property and Services		(35,987)	29,841	(21,017)
		<u>(6,249,617)</u>	<u>(4,323,739)</u>	<u>(4,279,393)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Housing		(978)	(1,577)	(1,719)
Transport		(167)	(522)	(946)
		<u>(1,145)</u>	<u>(2,099)</u>	<u>(2,665)</u>
NON-OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS				
General Purpose Funding		1,210,741		0
Law, Order, Public Safety		140,660	207,877	87,490
Education and Welfare		27,389	10,848	0
Recreation & Culture		170,000	196,123	1,687,342
Transport		9,955,555	2,658,955	5,352,183
Economic Services		4,286		0
		<u>11,508,631</u>	<u>3,073,803</u>	<u>7,127,015</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		(10,000)	(1,500)	(1,000)
Health		(1,200)	(500)	(333)
Community Amenities		(3,600)	(500)	(333)
Transport		(12,000)	(23,891)	(861)
Economic Services		(1,200)	(500)	(334)
		<u>(28,000)</u>	<u>(26,891)</u>	<u>(2,861)</u>
NET RESULT		<u>7,280,690</u>	<u>1,098,086</u>	<u>4,727,551</u>
Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		<u>7,280,690</u>	<u>1,098,086</u>	<u>4,727,551</u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF NANNUP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		942,200		898,514
Operating Grants, Subsidies and Contributions		881,555		687,901
Fees and Charges		195,466		198,040
Service Charges		0		0
Interest Earnings		27,400		67,500
Goods and Services Tax		0		0
Other		4,200		0
		<u>2,050,821</u>	<u>0</u>	<u>1,851,955</u>
Payments				
Employee Costs		(1,062,253)		(1,154,263)
Materials and Contracts		(2,548,932)		(1,149,559)
Utility Charges		(64,160)		(46,250)
Insurance Expenses		(152,801)		(138,670)
Interest Expenses		(1,242)		(2,560)
Goods and Services Tax		0		0
Other		(300)		(300)
		<u>(3,829,688)</u>	<u>0</u>	<u>(2,491,602)</u>
Net Cash Provided By Operating Activities	15(b)	<u>(1,778,867)</u>	<u>0</u>	<u>(639,647)</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0		0
Payments for Purchase of Property, Plant & Equipment	3	(680,300)		(2,794,304)
Payments for Construction of Infrastructure	3	(11,038,305)		(4,906,000)
Advances to Community Groups		0		0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		11,508,631		7,160,515
Proceeds from Sale of Plant & Equipment	4	134,000		211,000
Proceeds from Advances				
Net Cash Used in Investing Activities		<u>(75,974)</u>	<u>0</u>	<u>(328,789)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(13,109)		(19,375)
Repayment of Finance Leases		0		0
Proceeds from Self Supporting Loans		0		0
Proceeds from New Debentures	5	280,000		449,209
Net Cash Provided By (Used In) Financing Activities		<u>266,891</u>	<u>0</u>	<u>429,834</u>
Net Increase (Decrease) in Cash Held		<u>(1,587,950)</u>	<u>0</u>	<u>(538,602)</u>
Cash at Beginning of Year		3,162,888		2,891,025
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>1,574,938</u></u>	<u><u>0</u></u>	<u><u>2,352,423</u></u>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF NANNUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2011**

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
REVENUES	1,2			
Governance		0		0
General Purpose Funding		2,053,696		807,500
Law, Order, Public Safety		142,480		89,690
Health		2,000		2,000
Education and Welfare		27,389		0
Housing		16,700		30,940
Community Amenities		89,776		82,400
Recreation and Culture		176,870		1,691,742
Transport		10,056,055		5,367,683
Economic Services		27,286		17,000
Other Property and Services		25,000		25,000
		<u>12,617,252</u>	<u>0</u>	<u>8,113,955</u>
EXPENSES	1,2			
Governance		(271,700)		(240,234)
General Purpose Funding		(1,390,132)		(146,284)
Law, Order, Public Safety		(249,652)		(212,889)
Health		(41,109)		(32,970)
Education and Welfare		(156,717)		(110,196)
Housing		(54,995)		(46,556)
Community Amenities		(751,998)		(510,493)
Recreation & Culture		(760,724)		(626,026)
Transport		(2,381,209)		(2,107,877)
Economic Services		(184,540)		(230,376)
Other Property and Services		(35,987)		(21,017)
		<u>(6,278,763)</u>	<u>0</u>	<u>(4,284,918)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	28,000		2,861
Depreciation on Assets	2(a)	1,912,127		1,782,936
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0		0
Purchase Land and Buildings	3	(120,000)		(2,286,404)
Purchase Infrastructure Assets - Roads	3	(11,038,305)		(4,906,000)
Purchase Infrastructure Assets - Parks	3	0		0
Purchase Plant and Equipment	3	(535,800)		(495,400)
Purchase Furniture and Equipment	3	(24,500)		(12,500)
Proceeds from Disposal of Assets	4	134,000		211,000
Repayment of Debentures	5	(13,109)		(19,375)
Proceeds from New Debentures	5	280,000		449,209
Leave Provisions		143,259		136,165
Depreciation - Plant reversal		0		(56,542)
Accruals		27,737		23,728
Self-Supporting Loan Principal Income		0		0
Transfers to Reserves (Restricted Assets)	6	(664,130)		(265,000)
Transfers from Reserves (Restricted Assets)	6	1,010,461		620,500
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,579,571		87,271
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,579,571	0
Amount Required to be Raised from Rates	8	<u>(942,200)</u>	<u>(1,579,571)</u>	<u>(898,514)</u>

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements, the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 16 to this budget document.

(c) 2009/10 Actual Balances

Balances shown in this budget as 2009/10 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(g) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(j) Fixed Assets

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

(k) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	2.5%	straight line
Furniture	10.0%	straight line
Office Equipment	20.0%	straight line
Plant and Equipment	10.0%	reducing balance
Infrastructure Assets :		
clearing and earthworks	2.0%	straight line
pavement	2.0%	straight line
seal	6.7%	straight line
kerb	1.0%	straight line
drainage	2.0%	straight line
parks & gardens	2.0%	straight line
footpaths	2.0%	straight line

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets

Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each balance date.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the statement of financial position.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the statement of comprehensive income. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the statement of comprehensive income as gains and losses from investment securities.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets (Continued)

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains and losses arising from changes in the fair value of the financial assets at fair value category are presented in the statement of comprehensive income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the statement of comprehensive income as part of revenue from continuing operations when the Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss - is removed from equity and recognised in the statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

(m) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each balance date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2009.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(o) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(p) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(r) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

(s) Superannuation

The Council contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both Funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent a cash refund or a reduction in the future payments is available.

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	30,347	21,935	29,708
General Purpose Funding	0	0	0
Law, Order, Public Safety	49,861	44,629	44,404
Health	2,795	3,618	0
Education and Welfare	1,364	1,364	1,364
Housing	11,585	11,585	14,050
Community Amenities	7,471	7,866	5,405
Recreation and Culture	25,135	25,018	22,125
Transport	1,837,026	1,671,269	1,642,344
Economic Services	6,640	6,640	4,092
Other Property and Services	20,031	9,300	19,444
	<u>1,992,255</u>	<u>1,803,224</u>	<u>1,782,936</u>
<u>By Class</u>			
Land and Buildings	69,509	70,527	60,548
Furniture and Equipment	21,998	7,366	21,646
Plant and Equipment	231,348	216,375	225,912
Infrastructure Assets	1,669,400	1,508,956	1,474,830
	<u>1,992,255</u>	<u>1,803,224</u>	<u>1,782,936</u>
Borrowing Costs (Interest)			
- Finance Lease Charges	100	0	100
- Debentures (refer note 5(a))	1,145	2,099	2,665
	<u>1,245</u>	<u>2,099</u>	<u>2,765</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Other Funds	15,000	27,689	62,000
- DOTARS Funds	5,000	53,882	0
Other Interest Revenue (refer note 13)	7,400	8,027	5,500
	<u>27,400</u>	<u>89,598</u>	<u>67,500</u>

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

SHIRE MISSION STATEMENT

The Shire of Nannup will deliver quality services, facilities and representation in order to achieve our Vision.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Objective: To provide a decision making process for the efficient allocation of scarce resources.

Activities: Administration and operation of facilities and services to members of council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help ensure a safer community.

Activities: Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Objective: To provide an operational framework for good community health.

Activities: Food quality, building sanitation and sewage.

EDUCATION AND WELFARE

Objective: To meet the needs of the community in these areas.

Activities: Operation of pre-school, provision of youth support.

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

HOUSING

Objective: Help ensure adequate housing.

Activities: Maintenance of staff and rental housing.

COMMUNITY AMENITIES

Objective: Provide services required by the community.

Activities: Rubbish collection services, operation of tip, noise control, administration of the town planning scheme, maintenance of cemetery and maintenance of public conveniences.

RECREATION AND CULTURE

Objective: To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of halls, recreation centre and various reserves; operation of library.

TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, roads, bridges; cleaning of streets, depot maintenance.

ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic wellbeing.

Activities: Assistance to tourism, area promotion, building control, noxious weeds, vermin control.

OTHER PROPERTY AND SERVICES

Activities: Private works operations, plant repairs and operations costs.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

3. ACQUISITION OF ASSETS	2010/11 Budget \$
<p>The following assets are budgeted to be acquired during the year:</p>	
<u>By Program</u>	
Governance	
Passenger vehicle	62,000
Furniture and equipment	20,500
Law Order and Public Safety	
Various Brigade Equipment	22,800
Health	
Passenger vehicle (part)	6,200
Education and Welfare	
Furniture and equipment	2,000
Kindergarten Extension	100,000
Recreation and Culture	
Furniture and equipment	2,000
Community Amenities	
Passenger vehicle (part)	18,600
Transport	
Infrastructure assets - roads and bridges	11,038,305
Depot	20,000
Plant	420,000
Economic Services	
Passenger vehicle (part)	6,200
	<u>11,718,605</u>
<u>By Class</u>	
Land and Buildings	120,000
Infrastructure Assets - Roads	11,038,305
Plant and Equipment	535,800
Furniture and Equipment	24,500
	<u>11,718,605</u>

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

4. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2010/11 BUDGET	2010/11 BUDGET	2010/11 BUDGET
	\$	\$	\$
General Administration			
- Sedan Falcon NP0	23,000	18,000	(5,000)
- Sedan Falcon NP000	23,000	18,000	(5,000)
Health			
- Sedan Commodore NP0000 (part)	4,800	3,600	(1,200)
Community Amenities			
- Sedan Commodore NP0000 (part)	14,400	10,800	(3,600)
Transport			
- Grader	60,000	60,000	0
- Utility 4WD Dual Cab	32,000	20,000	(12,000)
Economic Services			
- Sedan Commodore NP0000 (part)	4,800	3,600	(1,200)
	162,000	134,000	(28,000)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2010/11 BUDGET	2010/11 BUDGET	2010/11 BUDGET
	\$	\$	\$
Plant			
- Sedan Falcon NP0	23,000	18,000	(5,000)
- Sedan Falcon NP000	23,000	18,000	(5,000)
- Sedan Commodore NP0000	24,000	18,000	(6,000)
- Grader	60,000	60,000	0
- Utility 4WD Dual Cab	32,000	20,000	(12,000)
	162,000	134,000	(28,000)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2010/11 BUDGET
\$
0
<u>(28,000)</u>
<u><u>(28,000)</u></u>

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Lending Date	Principal 1-Jul-10	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				2010/11 Budget \$	2009/10 Actual \$	2010/11 Budget \$	2009/10 Actual \$	2010/11 Budget \$	2009/10 Actual \$
L21 GRANGE RD DUPLEX	15-Mar-74	0		0	2,396	0	0	0	100
L32 UNDERGROUND POWER	10-Nov-00	4,868		4,868	9,414	0	167	974	
L36 CAREY ST HOUSE	28-Jun-02	17,027		8,241	7,386	8,786	978	1,217	
LXX PLANT		0	280,000	0		280,000	0	0	
		21,895	280,000	13,109	19,196	288,786	0	1,145	2,291

All debenture repayments are to be financed by general purpose revenue.

(b) New Debentures - 2010/11

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2010 nor is it expected to have unspent debenture funds as at 30th June 2011.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$500 does exist. It is not anticipated that this facility will be required to be utilised during 2010/11.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
6. RESERVES			
(a) Long Service Leave Reserve			
Opening Balance	75,455	54,323	54,323
Amount Set Aside / Transfer to Reserve	20,000	21,132	20,000
Amount Used / Transfer from Reserve	0	0	0
	<u>95,455</u>	<u>75,455</u>	<u>74,323</u>
(b) Plant Reserve			
Opening Balance	2,171	2,084	2,084
Amount Set Aside / Transfer to Reserve	230,000	230,087	230,000
Amount Used / Transfer from Reserve	(230,000)	(230,000)	(230,000)
	<u>2,171</u>	<u>2,171</u>	<u>2,084</u>
(d) Civic Building Reserve - Recreation Centre			
Opening Balance	185,308	178,971	178,972
Amount Set Aside / Transfer to Reserve	404,130	6,337	0
Amount Used / Transfer from Reserve	(134,331)	0	(10,000)
	<u>455,107</u>	<u>185,308</u>	<u>168,972</u>
(e) Civic Building Reserve - Kindergarten Extension Reserve			
Opening Balance	220,359	218,931	218,931
Amount Set Aside / Transfer to Reserve	0	6,528	0
Amount Used / Transfer from Reserve	(239,000)	(5,100)	0
	<u>(18,641)</u>	<u>220,359</u>	<u>218,931</u>
(f) Civic Building Reserve - Co Location Building Reserve			
Opening Balance	384,130	365,573	365,574
Amount Set Aside / Transfer to Reserve	0	18,557	0
Amount Used / Transfer from Reserve	(384,130)	0	(366,000)
	<u>0</u>	<u>384,130</u>	<u>(426)</u>
(g) Office Equipment Reserve			
Opening Balance	20,960	20,024	20,023
Amount Set Aside / Transfer to Reserve	10,000	15,436	15,000
Amount Used / Transfer from Reserve	(23,000)	(14,500)	(14,500)
	<u>7,960</u>	<u>20,960</u>	<u>20,523</u>
(i) Main Street Upgrade Reserve			
Opening Balance	61,632	60,325	60,325
Amount Set Aside / Transfer to Reserve	0	1,307	0
Amount Used / Transfer from Reserve	0	0	0
	<u>61,632</u>	<u>61,632</u>	<u>60,325</u>
Total Cash Backed Reserves	<u>603,684</u>	<u>950,015</u>	<u>544,732</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2011 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

6. RESERVES (Continued)	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Long Service Leave Reserve	20,000	21,132	20,000
Plant Reserve	230,000	230,087	230,000
Recreation Centre Reserve	404,130	6,337	0
Kindergarten Extension Reserve	0	6,528	0
Co Location Building Reserve	0	18,557	0
Office Equipment Reserve	10,000	15,436	15,000
Main Street Upgrade Reserve	0	1,307	0
	<u>664,130</u>	<u>299,384</u>	<u>265,000</u>
Transfers from Reserves			
Long Service Leave Reserve	0	0	0
Plant Reserve	(230,000)	(230,000)	(230,000)
Recreation Centre Reserve	(134,331)	0	(10,000)
Kindergarten Extension Reserve	(239,000)	0	0
Co Location Building Reserve	(384,130)	(5,100)	(366,000)
Office Equipment Reserve	(23,000)	0	(14,500)
Main Street Upgrade Reserve	0	0	0
	<u>(1,010,461)</u>	<u>(235,100)</u>	<u>(620,500)</u>
Total Transfer to/(from) Reserves	<u>(346,331)</u>	<u>64,284</u>	<u>(355,500)</u>

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Long Service Leave Reserve

- to be used to fund long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Foreshore Park Ablution Block Reserve

- to be used for the construction of the Foreshore Park Ablution Block

Recreation Centre Reserve

- to be used for the redevelopment of the Recreation Centre

Kindergarten Extension Reserve

- to be used for the extension of the kindergarten

Co Location Building Reserve

- to be used for the construction of the Co Location Building

Office Equipment Reserve

- to be used to ensure that the administration office equipment and computer system is maintained and to fund the upgrade of Council's financial computer system

Balingup Rd Caravan Park Reserve

- to be used for the redevelopment of the Balingup Rd Caravan Park

Main Street Upgrade Reserve

- to be used for the upgrade of Warren Road

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	804,299	1,141,073
Cash - Restricted	166,955	1,071,800
Cash - Reserves	603,684	950,015
Receivables	50,000	103,576
Inventories	<u>0</u>	<u>0</u>
	<u>1,624,938</u>	<u>3,266,464</u>
LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>(854,299)</u>	<u>(736,878)</u>
NET CURRENT ASSET POSITION	770,639	2,529,586
Less: Cash - Reserves	<u>(770,639)</u>	<u>(950,015)</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>0</u>	<u>1,579,571</u>

The estimated surplus/(deficiency) c/fwd in the 2009/10 actual column represents the surplus (deficit) brought forward as at 1 July 2010.

The estimated surplus/(deficiency) c/fwd in the 2010/11 budget column represents the surplus (deficit) carried forward as at 30 June 2011.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

8. RATING INFORMATION - 2010/11 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2010/11 Budgeted Rate Revenue \$	2010/11 Budgeted Interim Rates \$	2010/11 Budgeted Back Rates \$	2010/11 Budgeted Total Revenue \$	2009/10 Actual \$
Differential General Rate								
GRV - GENERAL	0.066677	355	4,837,134	322,534	1,000		323,534	369,675
UV - GENERAL	0.002186	27	151,852,000	331,966	1,200		333,166	318,173
Sub-Totals		382	156,689,134	654,500	2,200	0	656,700	687,848
Minimum Rates	Minimum \$							
GRV - GENERAL	550	317	2,030,092	174,350			174,350	101,755
UV - GENERAL	570	195	28,529,962	111,150			111,150	104,233
Sub-Totals		512	30,560,054	285,500	0	0	285,500	205,988
Ex-Gratia Rates Specified Area Rates (Note 9)								
							942,200	893,836
							0	0
							942,200	893,836
Discounts Totals							942,200	893,836

All land except exempt land in the Shire of Nannup is rated according to its Gross Rental Value (GRV) in townships or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2010/11 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

9. SPECIFIED AREA RATE - 2010/11 FINANCIAL YEAR

No Specified Area Rates, in the context of the Local Government Act 1995, are levied by this Council.

10. SERVICE CHARGES - 2010/11 FINANCIAL YEAR

No Service Charges, in the context of the Local Government Act 1995, are levied by this Council.

11. FEES & CHARGES REVENUE	2010/11 Budget \$	2009/10 Actual \$
Governance	0	0
General Purpose Funding	29,800	23,420
Law, Order, Public Safety	1,820	1,803
Health	2,000	2,454
Education and Welfare	0	0
Housing	16,700	34,653
Community Amenities	89,776	81,366
Recreation & Culture	6,870	9,203
Transport	500	0
Economic Services	23,000	27,498
Other Property & Services	25,000	42,547
	<u>195,466</u>	<u>222,944</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2010/11 FINANCIAL YEAR**

1. Council Buildings Hire

Council policy ADM7 details the criteria and the list of local organisations for which hire charges for the use of the function room are waived. A copy of the policy can be viewed by request.

2. Incentive Scheme (Rates)

Council has been donated three prizes as incentives for payment of rates in full by the due date. No cost will be incurred by this activity.

3. Discounts

No discount is offered in relation to any rates, service charges or fees and charges.

4. Write Offs

Council has budgeted \$200 for the write off of sundry debts and \$100 for the write off of library debts.

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

13. INTEREST CHARGES AND INSTALMENTS - 2010/11 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are late.

Two options are available to ratepayers for payment of their rates:

Option 1 - Full Payment

Full amount of rates and charges including arrears to be paid on or before 11 september 2009 or 35 days after the issue date of the notice whichever is the latter.

Option 2 - Four Instalments

First instalment including arrears to be received on or before 11 september 2009 or 35 days after the issue date of the notice whichever is the latter. Subsequent payments to be made at intervals of two months from the date of the first installment. The cost of the instalment plans will comprise of simple interest of 5.5% p.a. calculated from the date the first instalment is due, together with an administration fee of \$5.00 for each instalment notice (ie \$15 in total).

Summary of revenue from late payments and instalment options:

Late payment interest	4,500
Administration charges	2,900
Instalment interest	2,900

14. COUNCILLORS' REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2010/11 Budget \$	2009/10 Actual \$
Meeting Fees	12,650	
President's Allowance	8,000	
Deputy President's Allowance	2,000	
Travelling Expenses	9,200	
Telecommunications and Other Allowances	9,350	
	<u>41,200</u>	<u>0</u>

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
Cash - Unrestricted	804,299	1,131,609	150,000
Cash - Restricted	770,639	2,031,279	2,352,423
	<u>1,574,938</u>	<u>3,162,888</u>	<u>2,502,423</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Long Service Leave Reserve	95,455	75,455	74,323
Plant Reserve	2,171	2,171	2,084
Recreation Centre Reserve	455,107	185,308	168,972
Kindergarten Extension Reserve	(18,641)	220,359	218,931
Co Location Building Reserve	0	384,130	(426)
Office Equipment Reserve	7,960	20,960	20,523
Main Street Upgrade Reserve	61,632	61,632	60,325
Restricted Assets	166,955	1,081,264	1,807,691
	<u>770,639</u>	<u>2,031,279</u>	<u>2,352,423</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	7,280,690	1,098,086	4,727,551
Depreciation	1,992,255		1,782,936
(Profit)/Loss on Sale of Asset	28,000		2,861
(Increase)/Decrease in Receivables	53,576		(124,522)
(Increase)/Decrease in Inventories	0		0
Increase/(Decrease) in Payables	117,421		(33,903)
Increase/(Decrease) in Employee Provisions	257,822		0
Grants/Contributions for the Development of Assets	(11,508,631)		(6,994,570)
Net Cash from Operating Activities	<u>(1,778,867)</u>	<u>1,098,086</u>	<u>(639,647)</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	0		0
Bank Overdraft at Balance Date	0		0
Credit Card limit	0		0
Credit Card Balance at Balance Date	0		0
Total Amount of Credit Unused	<u>0</u>	<u>0</u>	<u>0</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>288,786</u>	<u>21,895</u>	<u>0</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u></u>	<u>0</u>

SHIRE OF NANNUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

16. TRUST FUNDS

Funds held at balance date over which the District has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-10 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-11 \$
BCITF LEVY	6,107	9,000	(15,107)	0
BRB LEVY	2,030	2,500	(4,530)	0
BONDS	798	1,200	(1,500)	498
NOMINATION DEPOSITS	0	0	0	0
	<u>8,935</u>			<u>498</u>

17. MAJOR LAND TRANSACTIONS

No major land transactions, in the context of the Local Government Act 1995, are planned in the 2010/11 financial year by this Council.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2010/11.

Appendix 1

Schedule of Fees and Charges

SHIRE OF NANNUP - ADOPTED FEES AND CHARGES - 2010/11

SERVICE	UNIT	CURRENT 2010/11	GST	TOTAL (INCL GST)
HISTORY BOOKS				
HISTORY OF NANNUP (EXTRACTS OF MINUTES ETC.)	EA.	\$6.82	1	\$7.50
WAR CLOUDS OVER NANNUP.(MR. A HARTLEY)	EA.	\$6.82	1	\$7.50
PROPERTIES REPORT (UN BOUND)				
LIST OF ALL OWNERS, ADDRESS, PROPERTY DESCRIPTIONS ETC.	EA.	\$90.91	1	\$100.00
LIST OF ALL OWNERS, ADDRESS, PROPERTY DESCRIPTIONS ETC. ELECTRONIC (EMAIL)	EA.	\$18.18	1	\$20.00
COUNCIL MINUTES AND AGENDAS				
COPY OF ORDINARY MINUTES - HARD COPY	PER YEAR	\$172.73	1	\$190.00
	PER MEETING	\$18.18	1	\$20.00
COPY OF ORDINARY AGENDAS - HARD COPY	PER YEAR	\$172.73	1	\$190.00
	PER MEETING	\$18.18	1	\$20.00
COPY OF INFORMATION REPORT - HARD COPY	PER YEAR	\$172.73	1	\$190.00
	PER MEETING	\$18.18	1	\$20.00
COPY OF ORDINARY AGENDA - ELECTRONIC (EMAIL)	PER YEAR	\$21.82	1	\$24.00
COPY OF ORDINARY MINUTES - ELECTRONIC (EMAIL)	PER YEAR	\$21.82	1	\$24.00
COPY OF INFORMATION REPORT - ELECTRONIC (EMAIL)	PER YEAR	\$21.82	1	\$24.00
PHOTOCOPIES				
ONLY APPLICABLE TO COMMUNITY NOT - FOR - PROFIT ORGANISATIONS				
(25% DISCOUNT FOR 20 COPIES OR MORE)				
A4 COPY	EA.	\$0.55	1	\$0.60
A4 COPY DOUBLE SIDED	EA.	\$0.73	1	\$0.80
A3 COPY	EA.	\$0.73	1	\$0.80
A3 COPY DOUBLE SIDED	EA.	\$0.82	1	\$0.90
OWN PAPER SUPPLIED - A4	EA.	\$0.14	1	\$0.15
OWN PAPER SUPPLIED - A4 DOUBLE SIDED	EA.	\$0.18	1	\$0.20
OWN PAPER SUPPLIED - A3	EA.	\$0.18	1	\$0.20
COLOUR COPIES - ADDITIONAL \$0.20 PER COPY				
FACSIMILES				
(SENDING AND RECEIVING)				
WITHIN W.A.	PER PAGE	\$3.82	1	\$4.20
WITHIN AUSTRALIA	PER PAGE	\$5.45	1	\$6.00

SHIRE OF NANNUP - ADOPTED FEES AND CHARGES - 2010/11

SERVICE	UNIT	CURRENT 2010/11	GST	TOTAL (INCL GST)
OVERSEAS - FIRST PAGE	PER PAGE	\$17.27	1	\$19.00
- EACH ADDITIONAL PAGE	PER PAGE	\$9.91	1	\$10.90
MISCELLANEOUS ADMINISTRATION				
PRODUCTION OF MISC. COMPUTER REPORTS, OTHER INFORMATION REQUIRING DEDICATED STAFF TIME	PER 15 MINS	\$20.91	1	\$23.00
	PER HOUR	\$77.27	1	\$85.00
ACCOUNT ENQUIRIES - RATES ONLY	PER ENQUIRY	\$36.36	1	\$40.00
FREEDOM OF INFORMATION REQUESTS (as set by FOI Regulations 1993 Schedule 1)				
- APPLICATION FOR FOI	PER APPLICATION	\$30.00		
- STAFF TIME DEALING WITH APPLICATION	PER HOUR (PRO R)	\$30.00		
- ACCESS TIME SUPERVISED BY STAFF	PER HOUR (PRO R)	\$30.00		
- PHOTOCOPYING:				
- STAFF TIME TO COPY INFORMATION	PER HOUR (PRO R)	\$30.00		
- COST PER COPY		\$0.20		
LIBRARY				
OVERDUE LIBRARY BOOK FEE	PER BOOK	\$6.82	1	\$7.50
TOWN HALL				
BOND FOR ALL BOOKINGS (EXCEPT PASSIVE USE)		\$160.00		
HOURLY RATE	PER HOUR	\$17.27	1	\$19.00
SESSION RATE - 8 AM - 12 NOON				
- 12 NOON - 5 PM	PER SESSION	\$43.64	1	\$48.00
- EVENING				
DAILY RATE	PER DAY	\$84.55	1	\$93.00
LONG TERM HIRE (PASSIVE USE ONLY) - TWO DAYS	PER DAY	\$68.18	1	\$75.00
- THREE - FIVE DAYS	PER DAY	\$59.09	1	\$65.00
- MORE THAN FIVE DAYS	PER DAY	\$50.00	1	\$55.00
USE OF HEATERS	PER SESSION	\$20.00	1	\$22.00
SURCHARGE FOR ALCOHOL CONSUMPTION	PER SESSION	\$36.36	1	\$40.00
RECREATION HALL				
BOND FOR ALL NON RECREATIONAL BOOKINGS	PER HIRE	\$750.00		
BOND FOR RECREATIONAL BOOKINGS	PER HIRE	\$160.00		
SPORTING EVENTS - HOURLY	PER HOUR	\$16.82	1	\$18.50
SPORTING EVENTS - DAILY	PER DAY	\$82.73	1	\$91.00
SPORTING EVENTS - DAILY - WITH COMMUNITY CENTRE	PER DAY	\$159.09	1	\$175.00
OTHER FUNCTIONS (SOCIAL, CABARET, WEDDING, OVER NIGHT EVENTS, ETC.)	PER DAY	\$200.00	1	\$220.00
OTHER FUNCTIONS (SOCIAL, CABARET, WEDDING, OVER				

SHIRE OF NANNUP - ADOPTED FEES AND CHARGES - 2010/11

SERVICE	UNIT	CURRENT 2010/11	GST	TOTAL (INCL GST)
NIGHT EVENTS, ETC.) - WITH COMMUNITY CENTRE	PER DAY	\$281.82	1	\$310.00
LONG TERM HIRE - TWO DAYS	PER DAY	\$139.55	1	\$153.50
- THREE - FIVE DAYS	PER DAY	\$95.45	1	\$105.00
- OVER FIVE DAYS (MAX 10)	PER DAY	\$68.18	1	\$75.00
CHANGE ROOMS	PER DAY PER CH / ROOM	\$22.73	1	\$25.00
COMMUNITY CENTRE				
BOND FOR ALL BOOKINGS	PER HIRE	\$160.00		
SOCIAL FUNCTIONS	PER DAY	\$92.73	1	\$102.00
MEETINGS / CLASSES	PER HOUR	\$18.18	1	\$20.00
MISCELLANEOUS EQUIPMENT				
HIRE OF TRESTLES	EA	\$3.36	1	\$3.70
HIRE OF POLYPROPYLENE CHAIRS	EA	\$1.09 capped at \$109.09	1	\$1.20 capped at \$120.00
OVALS				
FOOTBALL / CRICKET OVAL				
COMMUNITY SPORTING GROUPS	PER DAY	\$50.00	1	\$55.00
OTHER GROUPS (\$165 BOND REQUIRED)	PER DAY	\$50.00	1	\$55.00
SEASONAL CHARGE	PER YEAR	\$390.91	1	\$430.00
CHANGE ROOMS	PER DAY PER CH / ROOM	\$22.73	1	\$25.00
HOCKEY FIELD				
COMMUNITY SPORTING GROUPS	PER DAY	\$50.00	1	\$55.00
OTHER GROUPS (\$165 BOND REQUIRED)	PER DAY	\$50.00	1	\$55.00
CHANGE ROOMS	PER DAY PER CH / ROOM	\$22.73	1	\$25.00
TENNIS COURTS				
BOND FOR KEY		NO CHARGE		
HIRE CHARGE	PER HOUR	\$4.55	1	\$5.00
OVERFLOW CAMPING AREAS (REFER TO COUNCIL POLICY TRS2)				
NO FACILITIES REQUIRED	PER PERSON	\$10.00	1	\$11.00
FACILITIES REQUIRED (\$250.00 BOND FOR GROUP BOOKING)	PER PERSON	\$10.45	1	\$11.50
FORESHORE PARK				
BOND FOR ALL BOOKINGS	PER HIRE	\$520.00		
NOT FOR PROFIT INCORPORATED LOCAL COMMUNITY GROUPS ALL FACILITIES - NO POWER	PER DAY	\$63.64	1	\$70.00

SHIRE OF NANNUP - ADOPTED FEES AND CHARGES - 2010/11

SERVICE	UNIT	CURRENT 2010/11	GST	TOTAL (INCL GST)
ALL FACILITIES	PER DAY	\$123.64	1	\$136.00
ALL OTHER COMMUNITY GROUPS ALL FACILITIES - NO POWER	PER DAY	\$250.00	1	\$275.00
ALL FACILITIES	PER DAY	\$618.18	1	\$680.00
COMMERCIAL USE ALL FACILITIES - NO POWER	PER DAY	\$297.44	1	\$327.00
ALL FACILITIES	PER DAY	\$743.60	1	\$818.00
CONSUMER POLES				
EACH POLE	PER DAY	\$27.27	1	\$30.00
NOTE: ACTUAL COST OF THE ACCOUNT FOR THE PERIOD WILL BE CHARGED WHEN BEING USED FOR MORE THAN JUST STREET STALLS				
COUNCIL OFFICES (REFER TO COUNCIL POLICY ADM7)				
BOND FOR ALL BOOKINGS (EXCEPT EXEMPTED COMMUNITY GROUPS PER HIRE		\$160.00		
FUNCTION ROOM	PER HOUR	\$6.36	1	\$7.00
	PER HALF DAY	\$20.00	1	\$22.00
	PER DAY	\$36.36	1	\$40.00
FUNCTION ROOM - WITH USE OF KITCHEN FACILITIES	PER HOUR	\$9.09	1	\$10.00
	PER HALF DAY	\$27.27	1	\$30.00
	PER DAY	\$50.91	1	\$56.00
FIRE CONTROL				
APPLICATION FOR SUSPENSION OF PROHIBITED BURNING PERIOD	PER APPLICATION	\$347.27	1	\$382.00
HEALTH AND BUILDING				
KERBSIDE RUBBISH COLLECTION	PER BIN	\$124.00		\$124.00
KERBSIDE RECYCLING COLLECTION	PER BIN	\$119.00		\$119.00
INITIAL REGISTRATION/LICENSE FEES FOR THE ESTABLISHMENT OF PREMISES				
CLASS 1 FOOD PREMISES	EACH	\$195.00		\$195.00
CLASS 2 FOOD PREMISES	EACH	\$195.00		\$195.00
CLASS 3 FOOD PREMISES	EACH	\$135.00		\$135.00
CLASS 4 FOOD PREMISES	EACH	\$67.00		\$67.00
CLASS 5 FOOD PREMISES	EACH	\$67.00		\$67.00
FOOD SPOILT (WRITTEN CONFIRMATION OF DISPOSAL)	EACH	\$78.00		\$78.00
RECLASSIFICATION OF FOOD PREMISES	EACH	\$78.00		\$78.00
NOTIFICATION FOOD ACT 2007 s107(4) 9 (b)		\$40.00		\$40.00
REQUEST FOR REGISTRATION & ISSUE OF CERTIFICATE OF REGISTRATION - FOOD ACT 2008 s110 (4) (b)		\$140.00		\$140.00
Note: (1) Notification is a once only fee				
Note: (2) Registration & Issue of Certificate of Registration is Annual Event For 2010 one fee of \$190 only to cover period 1st July 2010 to 30th June 2011		\$190.00		\$190.00
SECTION 39 CERTIFICATES	EACH	\$78.00		\$78.00

SHIRE OF NANNUP - ADOPTED FEES AND CHARGES - 2010/11

SERVICE	UNIT	CURRENT 2010/11	GST	TOTAL (INCL GST)
WATER TESTING				
- BACTERIOLOGICAL	PER TEST	\$101.82	1	\$112.00
- CHEMICAL - PLUS COST OF ANALYSIS	PER TEST	\$101.82	1	\$112.00
REGULAR WATER TESTING (6 PER YEAR)		\$410.91	1	\$452.00
COPY OF SEPTIC TANK PLANS	EACH	\$16.36	1	\$18.00
WRITTEN REPORT TO SETTLEMENT AGENCY	EACH	\$77.27	1	\$85.00
TEMPORARY ACCOMMODATION APPROVAL	EACH	\$89.09	1	\$98.00
EXTENSION OF TEMPORARY ACCOMMODATION APPROVAL	EACH	\$89.09	1	\$98.00
MONTHLY BUILDING STATISTICS REPORT	PER YEAR	\$148.18	1	\$163.00
	PER MONTH	\$32.73	1	\$36.00
COPY OF ARCHIVED BUILDING PLANS	EACH	\$25.45	1	\$28.00
HEALTH (OFFENSIVE TRADES FEES) REGULATIONS 1976				
SLAUGHTERHOUSES		\$278.00		278.00
PIGGERIES		\$278.00		278.00
ARTIFICIAL MANURE DEPOTS		\$197.00		197.00
BONE MILLS		\$159.00		159.00
PLACES FOR STORING, DRYING OR PRESERVING BONES		\$159.00		159.00
FAT MELTING, FAT EXTRACTION OR TALLOW MELTING ESTABLISHMENTS				
- BUTCHER SHOPS AND SIMILAR		\$159.00		159.00
- LARGER ESTABLISHMENTS		\$278.00		278.00
BLOOD DRYING		\$159.00		159.00
GUT SCRAPING, PREPARATION OF SAUSAGE SKINS		\$159.00		159.00
FELLMONGERIES		\$159.00		159.00
MANURE WORKS		\$197.00		197.00
FISH CURING ESTABLISHMENTS		\$197.00		197.00
LAUNDRIES, DRYCLEANING ESTABLISHMENTS		\$136.00		136.00
BONE MERCHANT PREMISIES		\$159.00		159.00
FLOCK FACTORIES		\$159.00		159.00
KNACKERIES		\$278.00		278.00
POULTRY PROCESSING ESTABLISHMENTS		\$278.00		278.00
POULTRY FARMING		\$278.00		278.00
RABBIT FARMING		\$278.00		278.00
FISH PROCESSING ESTABLISHMENTS IN WHICH WHOLE FISH ARE CLEANED AND PREPARED		\$278.00		278.00
SHELLFISH AND CRUSTACEAN PROCESSING ESTABLISHMENTS		\$278.00		278.00
ANY OTHER OFFENSIVE TRADE NOT SPECIFIED		\$278.00		278.00
HEALTH (PUBLIC BUILDINGS) REGULATIONS 1992				
FEE EQUAL TO THE COST OF CONSIDERING THE APPLICATION UP TO		\$811.00		811.00
HEALTH (TREATMENT OF SEWERAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE) REGULATIONS 194				
APPLICATION FOR THE APPROVAL OF AN APPARATUS BY RELEVANT LOCAL GOVERNME		\$110.00		110.00
ISSUING OF A 'PERMIT TO USE APPARATUS'		\$110.00		110.00
BUILDING LICENSE				
RESIDENTIAL DWELLING		0.35% of value of construction		
OTHER		0.2% of value of construction		
MINIMUM FEE - IN ALL CASES		\$85.00		85.00

SHIRE OF NANNUP - ADOPTED FEES AND CHARGES - 2010/11

SERVICE	UNIT	CURRENT 2010/11	GST	TOTAL (INCL GST)
AMENDMENT TO BUILDING LICENSE		\$50.00		50.00
PERFORMANCE BOND TO ENABLE ISSUE OF CERTIFICATE OF COMPLETION		\$300.00		300.00
PRELIMINARY ASSESSMENT FEE		25% of Normal Building License		
BUILDING LICENSE RENEWAL				
MINOR STRUCTURES (PATIO, SHED, SMALL ADDITIONS)		\$50.00		50.00
MINOR REASSESSMENTS: RESIDENTIAL/ COMMERCIAL/ INDUSTRIAL		\$120.00		120.00
MAJOR REASSESSMENTS (ESTIMATED VALUE OF CONSTRUCTION REMAINING):				
- RESIDENTIAL DWELLING		0.35% of value of construction		
- COMMERCIAL / INDUSTRIAL		0.2% of value of construction		
BUILDING CONSTRUCTION INDUSTRY TRAINING LEVY		0.2% of value of construction > \$20,000		
BUILDERS REGISTRATION BOARD LEVY		\$40.50		40.50
SIGNS				
DEVELOPMENT		\$120.00		120.00
HOARDING		\$110.00		110.00
WALL SIGN		\$50.00		50.00
FREE STANDING SIGN		\$80.00		80.00
ROOF SIGN		\$50.00		50.00
SALE SIGN		\$50.00		50.00
SEMAPHORE		\$50.00		50.00
SERVICE STATION SIGN		\$50.00		50.00
TOWER SIGN		\$100.00		100.00
VERANDAH SIGN		\$50.00		50.00
RENEWAL OF SIGN LICENSE		\$50.00		50.00
STRATA TITLE CERTIFICATES (FORM 7 CERTIFICATE)		\$0.20 per square metre of building floor area (min. \$100)		
DEMOLITION LICENSE				
ISSUE OF DEMOLITION LICENSE PER STOREY		\$50.00		50.00
PERFORMANCE BOND - SITE CLEAN-UP AND VERGE BOND		\$300.00		300.00
BUILDING PLAN SEARCHES AND RESEARCH FEE				
BUILDING UNDER CONSTRUCTION		\$50.00		50.00
OLD ARCHIVE		\$75.00		75.00
PROVIDE COPY OF HOUSING INDEMNITY INSURANCE POLICY		\$50.00		50.00
BUILDING INSPECTION AND REPORTS				
BUILDING INSPECTION AND REPORT PREPARATION (RELOCATED DWELLING OR SIMILAR)		\$187.27	1	206.00
STRATA INSPECTION FEE - FIRST INSPECTION FREE. FEE APPLIES TO SUBSEQUENT INSPECTIONS.		\$93.64	1	103.00
HOUSING INDEMNITY INSURANCE REPORT		\$936.36	1	1,030.00
PROPERTY INSPECTION AND REPORT PREPARATION		\$313.64	1	345.00
BUILDING CALL OUT FEE. FEE APPLIES WHERE WORK FOR WHICH AN INSPECTION IS REQUESTED, WAS NOT READY FOR INSPECTION		\$63.64	1	70.00
WEEKEND CALL OUT FEE - PER HOUR (MINIMUM OF ONE HOUR)		\$93.64	1	103.00
DOG REGISTRATION				
(CONCESSIONS APPLY)				
STERILISED - 1 YEAR	EACH	\$10.00		10.00
STERILISED - 3 YEAR	EACH	\$18.00		18.00
UNSTERILISED - 1 YEAR	EACH	\$30.00		30.00
UNSTERILISED - 3 YEAR	EACH	\$75.00		75.00

SHIRE OF NANNUP - ADOPTED FEES AND CHARGES - 2010/11

SERVICE	UNIT	CURRENT 2010/11	GST	TOTAL (INCL GST)
WASTE MANAGEMENT FACILITY				
TIP FEES				
CAR / STATION WAGON	EACH	\$2.73	1	3.00
VAN / UTILITY / TRAILER NOT EXCEEDING 1.8 X 1.2M	EACH	\$5.46	1	6.00
LARGE TRAILER	EACH	\$10.91	1	12.00
SMALL TRUCK UP TO 4T	EACH	\$20.91	1	23.00
MEDIUM TRUCK 4 - 8T	EACH	\$30.91	1	34.00
LARGE TRUCK 8 - 14T	EACH	\$41.82	1	46.00
SEMI TRAILER	EACH	\$61.82	1	68.00
< 3M³ SKIP BIN	EACH	\$20.91	1	23.00
3M³ - 6M³ SKIP BIN	EACH	\$30.91	1	34.00
6M³ - 10M³ SKIP BIN	EACH	\$41.82	1	46.00
> 10M³ SKIP BIN	EACH	\$51.82	1	57.00
ASBESTOS	PER M³	\$41.82	1	46.00
TIP FEES - TYRES/RIMS				
CAR / TRUCK TYRES				
PASSENGER TYRE	EACH	\$2.27	1	2.50
LIGHT TRUCK & 4 x 4 TYRE	EACH	\$4.09	1	4.50
TRUCK TYRE	EACH	\$11.36	1	12.50
SUPER SINGLE TRUCK	EACH	\$13.64	1	15.00
PASSENGER TYRE ON RIM	EACH	\$4.09	1	4.50
LIGHT TRUCK & 4 x 4 TYRE ON RIM (NOT SPLIT RIM)	EACH	\$7.73	1	8.50
SUPER SINGLE TRUCK TYRE ON RIM	EACH	\$22.73	1	25.00
SMALL FORKLIFT TYRE UP TO 30 cm	EACH	\$3.64	1	4.00
MEDIUM FORKLIFT TYRE 30cm to 45cm	EACH	\$7.27	1	8.00
LARGE FORKLIFT TYRE 45cm to 60cm	EACH	\$10.00	1	11.00
SOLID FORKLIFT TYRE SMALL TO 30cm	EACH	\$9.09	1	10.00
SOLID FORKLIFT TYRE MEDIUM 30cm to 45cm	EACH	\$13.64	1	15.00
SOLID FORKLIFT TYRE LARGE 45cm to 60cm	EACH	\$15.45	1	17.00
SOLID FORKLIFT TYRE EXTRA LARGE 60cm to 1m	EACH	\$63.64	1	70.00
SOLID FORKLIFT TYRE 1m AND ABOVE (PER TONNE)	EACH	\$118.18	1	130.00
TRACTOR TYRE SMALL UP TO 1m	EACH	\$22.73	1	25.00
TRACTOR TYRE LARGE 1m to 1.5m	EACH	\$63.64	1	70.00
TRACTOR TYRE 1.5m to 2.2m	EACH	\$109.09	1	120.00
BOBCAT TYRE	EACH	\$7.27	1	8.00
EARTHMOVER TYRE SMALL UP TO 1m	EACH	\$72.73	1	80.00
EARTHMOVER TYRE MEDIUM 1m to 1.5m	EACH	\$100.00	1	110.00
EARTHMOVER TYRE LARGE 1.5m to 2m	EACH	\$145.45	1	160.00
GRADER TYRE	EACH	\$63.64	1	70.00
DEPOT SERVICES				
SUPPLY OF USED AGGREGATE EX DEPOT - LOADED	PER TRAILER	\$31.00	1	34.00
SUPPLY OF NEW AGGREGATE EX DEPOT - LOADED	NEW	\$83.00	1	91.00
HIRE OF GRADER (INCLUDING OPERATOR)	PER STD HOUR	\$140.87	1	155.00
HIRE OF LOADER (INCLUDING OPERATOR)	PER STD HOUR	\$127.97	1	141.00
HIRE OF 14T TRUCK (INCLUDING OPERATOR)	PER STD HOUR	\$127.97	1	141.00
HIRE OF 4.5T TRUCK (INCLUDING OPERATOR)	PER STD HOUR	\$98.93	1	109.00
HIRE OF BACKHOE (INCLUDING OPERATOR)	PER STD HOUR	\$112.38	1	124.00
HIRE OF ROLLER (INCLUDING OPERATOR)	PER STD HOUR	\$105.39	1	116.00
HIRE OF TRACTOR (INCLUDING OPERATOR)	PER STD HOUR	\$98.93	1	109.00
HIRE OF GRADER (INCLUDING OPERATOR) WEEKEND	PER STD HOUR	\$168.83	1	186.00

SHIRE OF NANNUP - ADOPTED FEES AND CHARGES - 2010/11

SERVICE	UNIT	CURRENT 2010/11	GST	TOTAL (INCL GST)
HIRE OF LOADER (INCLUDING OPERATOR) WEEKEND	PER STD HOUR	\$155.93	1	172.00
HIRE OF 14T TRUCK (INCLUDING OPERATOR) WEEKEND	PER STD HOUR	\$155.93	1	172.00
HIRE OF 4.5T TRUCK (INCLUDING OPERATOR) WEEKEND	PER STD HOUR	\$129.04	1	142.00
HIRE OF BACKHOE (INCLUDING OPERATOR) WEEKEND	PER STD HOUR	\$141.95	1	156.00
HIRE OF ROLLER (INCLUDING OPERATOR) WEEKEND	PER STD HOUR	\$133.34	1	147.00
HIRE OF TRACTOR (INCLUDING OPERATOR) WEEKEND	PER STD HOUR	\$129.04	1	142.00
HIRE OF PIG TRAILER	PER STD HOUR	\$45.17	1	50.00
HIRE OF FLOAT	PER STD HOUR	\$45.17	1	50.00
LABOUR ONLY	PER STD HOUR	\$45.17	1	50.00
LABOUR ONLY WEEKEND	PER STD HOUR	\$68.82	1	76.00

HIRE OF PLANT:

ONLY AVAILABLE WITH COUNCIL OPERATOR. ALL COUNCIL PLANT EXCEPT UTILITIES, PASSENGER VEHICLES AND HANDTOOLS ARE AVAILABLE FOR HIRE. SMALL JOBS WILL BE CHARGED AT AN HOURLY RATE IF NOT SUBJECT TO OVERTIME PENALTIES, THE CHARGE FOR ANY OTHER HIRE SHALL BE THE DIRECT COST TO COUNCIL, INCLUSIVE OF DEPRECIATION, PLUS A SURCHARGE OF 15% TO COVER ADMINISTRATIVE COSTS.

HIRE OF SCAFFOLDING - TO APPROVED HIREES	PER DAY	\$35.49	1	39.00
HIRE OF TEMPORARY FENCING				
- BOND		\$500.00		
- FOR OTHER LOCAL GOVERNMENTS FOR EXTENDED PERIODS ONLY	PER METRE/WEEK	\$12.73	1	14.00
- ERECTED AND DISMANTLED WITHIN NANNUP TOWNSITE	PER METRE/WEEK	\$25.45	1	28.00
WATER FROM BROCKMAN ST AND DEPOT STAND PIPE	PER K/L	\$15.51	1	17.00
HEAVY HAULAGE AGREEMENT	EACH	\$177.43	1	195.00

TOWN PLANNING

ALL FEES OTHER THAN FOR RESIDENTIAL DWELLINGS ARE TO BE PAID UPON APPLICATION AND ARE NON REFUNDABLE
ADVERTISING FEES TO BE RECOUPED WHERE APPLICABLE.

PART 1

DEVELOPMENT APPLICATIONS – GST EXEMPT

Determination of a development application (other than for an extractive industry) where the estimated cost of the development is -

(a) not more than \$50,000	\$135.00	135.00
(b) more than \$50,000 but not more than \$500,000	0.31% of the estimated cost of development	0.31% of the estimated cost of development
(c) more than \$500,000 but not more than \$2.5 million	\$1550 + 0.25% for every \$1 in excess of \$500,001	\$1550 + 0.25% for every \$1 in excess of \$500,001
(d) more than \$2.5 million but not more than \$5 million	\$6,550 + 0.20% for every \$1 in excess of \$2.5 million	\$6,550 + 0.20% for every \$1 in excess of \$2.5 million
(e) more than \$5 million but not more than \$21.5 million	\$11,550 + 0.12% for every \$1 in excess of \$5 million	\$11,550 + 0.12% for every \$1 in excess of \$5 million
(f) more than \$21.5 million	\$31,350	\$31,350
Note: If the development has commenced or being carried out prior to approval, an additional amount, by way of penalty that is twice the amount of the maximum fee payable for determination of the application under Parts (a), (b), (c), (d), (e) and (f).		
(g) second dwelling for rural purposes	\$100 unless 0.23% of value results in lesser fee	\$100 unless 0.23% of value results in lesser fee
Single Dwelling (where Planning Approval required)	\$117.00	\$117.00
Additions to Single Dwelling (where Planning Approval required)	\$58.50	\$58.50
For assessment of single dwellings that although do not require planning approval do require assessment for compliance to Residential design Codes, State solar energy requirements, Council policies, setbacks etc.	\$58.50	\$58.50
Change of Use		

SHIRE OF NANNUP - ADOPTED FEES AND CHARGES - 2010/11

SERVICE	UNIT	CURRENT 2010/11	GST	TOTAL (INCL GST)
Change of Use (Other than if Stipulated Below)		\$270.00		\$270.00
Change of Use - after non conforming use has commenced		\$810.00		\$810.00
Retail / Shop (use only)		\$52.00		\$52.00
Home Occupation (including Cottage Industry)		\$203.00		\$203.00
Home Occupation - after non conforming use has commenced		\$609.00		\$609.00
Bed & Breakfast Accommodation (additional fees if notification req'd)		\$250.00		\$250.00
Consulting Rooms		\$176.00		\$176.00
Light/General/Service/Rural Industry (use only)		\$58.50		\$58.50
Extractive Industry				
Extractive Industry – less than 1ha of land proposed to be used for extraction				
Extractive Industry – between 1 and 5ha of land proposed to be used for extraction				
Extractive Industry – greater than 5ha of land proposed to be used for extraction				
Extractive Industry		\$676.00		\$676.00
Extractive Industry - if development has commenced		\$2,028.00		\$2,028.00
Building Envelope Relocation		\$105.00		\$105.00
Setback Reductions		\$105.00		\$105.00
Plantations		0.23% of est. value		0.23% of est. value

Notes:

- Applicants are to provide details of estimated cost of development (includes any car parking, effluent disposal, landscaping features, etc).
- Delegated Authority has been provided to the CEO to determine the value of proposed development. If applicants disagree with the estimate made by the Shire reconsideration can be requested. If evidence of the cost of development can be provided. If applicants still dispute the estimated cost determined by the Shire the matter can be referred to the Fees Arbitration Panel (WAPC/WAMA) for determination.
- The estimated value of plantations will be calculated at a rate of \$1,300 per hectare of planted area.

PART 2

SCHEME AMENDMENTS – GST APPLICABLE

Fee to be estimated (officer time, overheads, external costs) in accordance with Part 3 (Schedule of Fees) of the Town

Planning (Local Government Planning Fees) Regulations

Director/City/Shire Planner	PER HOUR	\$80.60	\$80.60
Manager/Senior Planner	PER HOUR	\$61.20	\$61.20
Planning Officer	PER HOUR	\$33.70	\$33.70
Other Staff (eg environmental health officer)	PER HOUR	\$33.70	\$33.70
Secretary/Administrative clerk	PER HOUR	\$27.60	\$27.60

- Details of the calculation used to derive the fee is to be made available to the applicant upon request
- Any specialist external studies (soil reports, land capability analysis, engineering reports, etc) are to be provided by the applicant at the applicants cost. Such costs are separate to the fees stipulated in this schedule
- If an applicant is not satisfied that the fee calculated by the Shire are a reasonable estimate of the service, the matter may be referred to the Fees Arbitration Panel (WAPC, WAMA) for determination

PART 3.

STRUCTURE PLANS (SUBDIVISION GUIDE PLANS, OUTLINE DEVELOPMENT PLANS) – GST APPLICABLE

Fee to be estimated (officer time, overheads, external costs) in accordance with Part 3 (Schedule of Fees) of the Town

Planning (Local Government Planning Fees) Regulations

Director/City/Shire Planner	PER HOUR	\$80.60	\$80.60
Manager/Senior Planner	PER HOUR	\$61.20	\$61.20
Planning Officer	PER HOUR	\$33.70	\$33.70
Other Staff (eg environmental health officer)	PER HOUR	\$33.70	\$33.70
Secretary/Administrative clerk	PER HOUR	\$27.60	\$27.60

- Details of the calculation used to derive the fee is to be made available to the applicant upon request
- Any specialist external studies (soil reports, land capability analysis, engineering reports, etc) are to be provided by the applicant at the applicants cost. Such costs are separate to the fees stipulated in this schedule
- If an applicant is not satisfied that the fee calculated by the Shire are a reasonable estimate of the service, the matter may be referred to the Fees Arbitration Panel (WAPC, WAMA) for determination

PART 4

SUBDIVISION CLEARANCE – GST EXEMPT

Provision of Subdivision Clearance -

(a) not more than 5 lots	per lot	\$67.00	\$67.00
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SHIRE OF NANNUP - ADOPTED FEES AND CHARGES - 2010/11

SERVICE	UNIT	CURRENT 2010/11	GST	TOTAL (INCL GST)
(b) more than 5 lots but not more than 195 lots		\$67 per lot for first 5 lots and then \$34 per lot thereafter		\$67 per lot for first 5 lots and then \$34 per lot thereafter
(c) more than 195 lots		\$6,758.00		\$6,758.00

Note: Staged clearances of subdivisions will be treated as separate subdivision clearances

PART 5

PLANNING ADVICE -- GST APPLICABLE

Issue of written planning advice

\$67.00	1	74.00
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Note: A fee for written planning advice will generally only be required if specific research is required and the advice is determined to be greater than "normal" planning advice, of a general planning subject matter

PART 6

ADVERTISING/NOTIFICATION OF PROPOSALS (NOT SCHEME AMENDMENTS) - GST EXEMPT

Local newspaper advertising

\$150.00		150.00
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Notes:

- Advertising and/or notification fees are to be paid in addition to any development application fees (as set out in part 1 of this Schedule)
- Advertising or nearby land owner notification may be required to comply with Council's town planning scheme(s), policies or may be determined as being a requirement of the planning assessment process by Shire officers

OTHER FEES ADDRESSING APPLICATIONS PROCESSED

Subdivision Application	per hour (min \$80)	\$88.00	1	97.00
Road Closure Application		\$269.00	1	296.00
Copy of Local Planning Scheme Text		\$62.00	1	68.00
Copy of Local Planning Strategy		\$62.00	1	68.00
Copy of Townsite Strategy		\$62.00	1	68.00
Copy of Municipal Inventory		\$62.00	1	68.00
Erection of sign at Information bay		\$61.00	1	67.00
Application for advertising signage		\$61.00	1	67.00
Section 40 Certificates		\$61.00	1	67.00
Erection of tourism directional sign (excludes cost of sign)		\$114.00	1	125.00

CEMETERY

INTERMENT TO A DEPTH OF 2.1M

ANY PERSON TENS YRS OF AGE OR OLDER	EA.	\$832.00	1	915.00
ANY PERSON UNDER TENS YEARS OF AGE	EA.	\$713.44	1	785.00
A STILLBORN CHILD	EA.	\$476.32	1	424.00
ADDITIONAL FEE - INTERMENT WITHOUT DUE NOTICE	EA.	\$66.56	1	73.00
ADDITIONAL FEE - INTERMENT NOT IN USUAL HOURS	EA.	\$66.56	1	73.00
ADDITIONAL FEE - INTERMENT ON A SATURDAY, SUNDAY OR P/ HOLIDAY	EA.	\$416.00	1	458.00
INTERMENT OF ASHES	EA.	\$137.28	1	151.00
PLACEMENT OF ASHES WITHIN NICHE WALL (INCLUDES PLAQUE WITH STANDARD INSCRIPTION)	EA.	\$286.00	1	315.00
PLACEMENT OF ASHES IN ROSE GARDEN (INCLUDES PLAQUE WITH STANDARD INSCRIPTION AND CONCRETE BASE)	EA.	\$369.20	1	406.00
PLACEMENT OF ASHES IN ROSE GARDEN - NO PLAQUE	EA.	\$154.96	1	170.00

DEDICATED MEMORIAL ROSE BUSH / SHRUB (EXCLUSIVE FAMILY USE, MAXIMUM OF 8 INTERMENTS, SHRUB SELECTION TO BE APPROVED BY CEO AS PER COUNCIL PLAN

- INITIAL PLACEMENT (INCLUDES PLAQUE WITH

SHIRE OF NANNUP - ADOPTED FEES AND CHARGES - 2010/11

SERVICE	UNIT	CURRENT 2010/11	GST	TOTAL (INCL GST)
STANDARD INSCRIPTION AND CONCRETE BASE	EA.	\$594.88	1	654.00
- SUBSEQUENT SINGLE PLACEMENTS	EA.	\$297.44	1	327.00
GRANT OF EXCLUSIVE RIGHT OF BURIAL - 25 YEAR PERIOD	EA.	\$594.88	1	654.00
RENEWAL OF GRANT OF EXCLUSIVE RIGHT OF BURIAL - 25 YEAR PER EA.		\$118.56	1	130.00
REGISTRATION OF TRANSFER OF FORM OF GRANT OF RIGHT OF BURIAL	EA.	\$19.76	1	22.00
PERMISSION TO ERECT HEADSTONE, KERBING OR MONUMENT	EA.	\$19.76	1	22.00
UNDERTAKERS ANNUAL LICENSE FEE	EA.	\$52.69	1	58.00
UNDERTAKERS SINGLE LICENSE FEE (FOR ONE INTERMENT)	EA.	\$19.36	1	21.00

Budget at COA level
with detail
in schedule format

Reconciliation of Operating Statement to Cash Budget Position

Net Surplus per Operating Statement	\$7,280,690
Less :	
T/fer to Reserves	\$664,130
Capital Expenditure	\$11,718,605
Loan Repayments	\$13,109
Profit on Disposal of assets	<u>\$0</u>
Plus :	
Surplus	\$1,579,570
T/fer from Reserves	\$1,010,461
Depreciation	\$1,723,398
Depreciation - Plant Reversal	\$188,729
Loan Proceeds	\$280,000
Leave Provisions	\$143,259
Proceeds from Sale of assets	\$134,000
Accruals	\$27,737
Loss on Disposal of assets	<u>\$28,000</u>
Cash position as agreed to by Council	\$0

Reconciliation of Accrual Budget to Cash Budget Position

Depreciation (PWO & POC)	\$188,729
Depreciation	\$1,723,398
Long Service Leave (PWO)	\$18,144
Annual leave (PWO)	\$63,531
Long Service Leave	\$6,765
Annual Leave	\$54,819
Accrued Salaries & Wages	\$27,734
Accrued Interest	\$3
Cash position as agreed to by Council	\$0
Accrual Budget Position	<u>\$2,083,123</u>

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	Income	expense	Income	expense	Income
SCHEDULE 3 - GENERAL PURPOSE REVENUE							
GENERAL PURPOSE REVENUE - OPERATING INCOME							
0011 RATE REVENUE (FP P19)	\$940,000		\$940,000		\$698,514		\$893,836
0041 LEGAL FEES	\$0		\$0		\$0		\$0
0061 INTEREST ON OVERDUE RATES	\$4,500		\$4,500		\$2,800		\$4,665
0091 EQUALISATION GRANT 2010/11 3/4 only	\$481,117		\$481,117		\$434,294		\$434,203
0231 INTERIM RATES	\$2,200		\$2,200		\$2,000		\$3,095
0261 INTEREST ON INSTALLMENTS	\$2,400		\$2,400		\$2,700		\$2,592
0271 INTEREST ON DEFERRED RATES	\$500		\$500		\$0		\$664
0291 LOCAL ROAD GRANT 2010/11 3/4 only	\$275,438		\$275,438		\$253,607		\$254,393
0553 ROYALTIES FOR REGIONS 2009/10 Delayed Council Allocation	\$393,491		\$1,210,741				
2009/10 Delayed Allocation Regional Projects Allocation	\$211,880						
2010/11 Council Allocation	\$302,685						
2010/11 Regional Projects Allocation	\$302,685						
4812 ROYALTIES FOR REGIONS EXPENDITURE 2009/10 and 2010/11 Expenditure C/F from 2009/10	\$1,210,741 \$35,000		\$1,245,741				
0361 ADMINISTRATION CHARGES ON INSTALLMENTS	\$2,900		\$2,900		\$2,800		\$2,825
0523 DEPT. OF TRANSPORT COMMISSION	\$18,000		\$18,000		\$18,000		\$18,500
0533 SUNDRY INCOME Photocopies, Faxes & Miscellaneous services Account enquires Trainee commencement WALGA advertising rebate FESA Levy LGIS Insurance Rebate Other sundry income	\$100 \$1,000 \$2,500 \$200 \$4,000 \$4,000 \$800		\$12,600		\$10,800		\$14,640
0573 EXPENSES RECOVERED Payments recovered from others	\$25,000		\$25,000		\$20,000		\$45,500
0583 B.C.I.T.F. AND BRB COMMISSION	\$500		\$500		\$500		\$500
4882 SURPLUS CARRIED FORWARD FROM 2009/10 Net Current Assels Cash Reserves	\$2,529,586 -\$950,015		\$71,819		\$87,271		\$227,393
Restricted Income: 3130 Mowen Rd 0553 R4R Capital Works Plan 1123 Community Development Officer 1653 Age Friendly Communities 6993 Community Safety Program 2823 Cycle Path 3371 Jalbarragup Bridge			\$219,251 \$35,000 \$2,246 \$8,000 \$2,705 \$16,825 \$787,973				
0091 WALGGC Equalisation Grant - pre payment 0291 WALGGC Local Roads Grant - pre payment			\$156,797 \$101,026				
2009/10 Expenditure Carried Forward Included: 0362 Buildings Mice 0462 Audit Fees 0254 Furniture & Equipment 2132 Town Planning Services 2212 LPS Amendments 2302 Cemetery Works			\$33,000 \$3,640 \$8,500 \$91,352 \$24,279 \$17,358				
4873 INTEREST ON INVESTMENTS - GENERAL	\$15,000		\$15,000		\$25,000		\$17,000
4883 INTEREST ON INVESTMENTS - RTR	\$0		\$0		\$0		\$354
4893 INTEREST ON INVESTMENTS - DOTARS	\$5,000		\$5,000		\$37,000		\$48,000
GENERAL PURPOSE REVENUE - OPERATING EXPENDITURE							

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	income	expense	Income	expense	Income
0472 RATING VALUATION EXPENSES		\$10,500		\$26,300		\$24,000	
Miscellaneous Valuation Expenses	\$4,200						
Annual Unimproved Valuation Roll	\$5,800						
4 yearly GRV Valuation Roll	\$0						
Change of Valuation basis Revaluations - estimate	\$500						
4852 GRANTS COMMISSION REVIEW		\$500		\$500		\$0	
Review of Annual Information Return	\$500						
3832 INTEREST ON OVERDRAFT	\$100	\$100		\$100		\$0	
4872 DOT LICENSING EXPENSES		\$15,049		\$15,087		\$6,800	
Telephone	\$300						
Salaries	\$13,297						
Superannuation	\$1,452						
0422 RECOVERABLE EXPENSES		\$25,000	\$25,000	\$20,000		\$45,500	
Payments to be recovered from others	\$25,000						
4802 WRITE OFFS	\$200	\$200		\$200		\$0	
SCHEDULE 4 - GOVERNANCE							
GOVERNANCE - OPERATING EXPENDITURE							
0112 ELECTION EXPENSES	\$0	\$0		\$4,000		\$2,650	
0142 REFRESHMENTS AND FUNCTIONS		\$14,300		\$15,850		\$13,500	
Refreshments	\$13,000						
Purchase of minor utensils	\$100						
Australia Day breakfast	\$800						
Community/Council get togethers	\$400						
0162 DONATIONS/CONTRIBUTIONS		\$16,900		\$9,700		\$10,218	
ONE OFF REQUESTS							
WA Great Escape Bike Ride	\$3,000						
ANNUAL REQUESTS							
NDHS - Graduation Ceremony Awards	\$200						
Blackwood River Valley Marketing Association	\$1,000						
NOCCA (Cash \$700 Insurance)	\$700						
Nannup Arts Council - Acquisitive Art Prize	\$0						
Nannup Music Club (cash \$2,000 In-kind \$2,000)	\$4,000						
Nannup Garden Village Committee (In-kind)	\$1,500						
Nannup Lions Club	\$1,500						
Youth Advisory Council (Family Fun Day)	\$500						
Community Leadership Volunteer Forum Sponsorship	\$500						
Sundry Provision for Ad-hoc Donations & Matching Grant Funds	\$4,000						
0172 COUNCILLOR ALLOWANCES, FEES & REIMBURSEMENTS		\$41,200		\$41,170		\$30,000	
President's Allowance	\$8,000						
Deputy President's Allowance	\$2,000						
Meeting Attendance Fees	\$12,650						
Phone/Fax Line Rental/SP mobile phone calls	\$350						
Crs Computer Allowance	\$9,000						
Travel Costs	\$9,200						
Child Care Expenses	\$0						
0182 SUBSCRIPTIONS		\$6,933		\$6,638		\$6,200	
Industrial Service (Fitz Gerald Strategies)	\$500						
WALGA	\$5,233						
SWZ LGA	\$500						
LGMA - CEO & MCS	\$700						
0192 CONFERENCE EXPENSES		\$14,500		\$9,500		\$1,750	
Local Government Week	\$6,000						
Local Govt. Week banners	\$0						
Other Conferences/Seminars/Meetings	\$2,500						
Councillor Training Courses (FP P23)	\$6,000						
0202 INSURANCE		\$15,725		\$15,438		\$14,255	
Liability, Personal Insurance, Fidelity & Vehicle	\$11,225						
Regional Risk Co Coordinator	\$4,500						
Revaluation	\$0						
0212 CEO PERFORMANCE REVIEW	\$0	\$0		\$0		\$0	
0254 MEMBERS EQUIPMENT	\$0	\$0		\$0		\$0	
0532 GRATUITIES & APPRECIATIONS		\$1,000		\$0		\$0	

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	Income	expense	Income	expense	Income
Gifts	\$1,000						
0672 MEMBER'S CONSUMABLES	\$1,000	\$1,000		\$1,000		\$90	
SCHEDULE 4 - GENERAL ADMINISTRATION							
GENERAL ADMINISTRATION - OPERATING EXPENDITURE							
0242 ANNUAL LEAVE EXPENSE ADMIN	\$28,863	\$28,863		\$0			
0272 SALARIES	\$311,745	\$311,745		\$305,803		\$321,200	
0282 SUPERANNUATION	\$29,592	\$29,592		\$29,129		\$31,915	
0292 INSURANCE	\$18,984	\$18,984		\$18,473		\$19,323	
0312 FURNITURE AND EQUIPMENT - MINOR		\$2,000		\$4,000		\$4,000	
Five year office equipment replacement program (FP APP.#1 p73)	\$2,000						
0352 TRANSFER TO RESERVES		\$30,000		\$35,000		\$35,000	
Office Equipment (FP APP 1 p27)	\$10,000						
Long Service Leave (FP APP3 p27)	\$20,000						
0362 BUILDING AND GARDENS MAINTENANCE		\$92,178		\$61,391		\$61,400	
C/F from 2009/10	\$33,000						
Wages - Cleaner	\$7,914						
Overheads	\$2,137						
Cleaning Materials	\$118						
Wages - Gardener	\$7,100						
Overheads	\$4,524						
Plant Operations Costs	\$642						
Plant Depreciation (Non Cash)	\$183						
Gardener Materials	\$551						
Water & Sewerage Charges	\$1,200						
Electricity	\$6,800						
Building Maintenance (incl Fire Extinguisher service & Pest control)	\$1,700						
Carpet Cleaning	\$0						
FESA Levy	\$100						
Flooring Improvements	\$16,209						
Universal Access to Offices and Public Toilets (at rear) (FP P49)	\$10,000						
0372 COMPUTER MAINTENANCE		\$46,155		\$23,695		\$23,695	
Product and Telephone Support	\$13,095						
Planning/Health modules & training	\$20,000						
Virus control annual license	\$600						
Miscellaneous Maintenance and Repairs	\$4,200						
IT Vision User Group	\$460						
Website Maintenance	\$6,800						
WALGA - Secure Internet Gateway Management Service	\$1,000						
0382 PRINTING AND STATIONERY		\$16,000		\$16,000		\$15,500	
Printing	\$8,000						
Stationery	\$4,500						
Printing Consumables	\$3,000						
Freight	\$500						
0392 TELEPHONE		\$11,000		\$10,000		\$10,400	
Telephone Expenses	\$9,500						
Call Centre	\$1,500						
0402 OFFICE EQUIPMENT MAINTENANCE		\$8,000		\$6,000		\$7,300	
Photocopier Service Contract	\$5,500						
General Repairs & Maintenance	\$2,500						
0412 POSTAGE	\$5,000	\$5,000		\$5,000		\$4,700	
0432 VEHICLE AND TRAVELLING	\$11,000	\$11,000		\$12,000		\$9,700	
0442 BANK CHARGES		\$4,500		\$3,500		\$4,075	
Account Management Fee	\$4,500						
0462 ADVERTISING		\$15,000		\$11,000		\$6,500	
Nannup Telecentre news	\$3,000						
Other publications	\$12,000						
0462 AUDIT FEES		\$15,640		\$11,000		\$11,000	
C/F from 2009/10	\$3,640						
Audit & Interim Audit	\$8,500						
Attendance at Audit Committee meeting	\$1,500						
Other audit requirements	\$2,000						
0482 LEGAL EXPENSES		\$10,000		\$10,000		\$10,000	
General Legal Expenses	\$10,000						

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	Income	expense	Income	expense	Income
0492 STAFF TRAINING EXPENSES		\$6,500		\$6,500		\$4,000	
Staff Training Requirement - Administration	\$5,000						
OS&H course (statutory requirement)	\$1,500						
0602 SUNDRY EXPENSES	\$1,000	\$1,000		\$1,000		\$5,670	
0522 UNIFORM ALLOWANCE		\$2,000		\$1,000		\$2,680	
Uniform expenses for Council staff as per policy	\$2,000						
0542 LONG SERVICE LEAVE EXPENSE ADMIN	\$6,765	\$6,765		\$0			
0552 FRINGE BENEFITS TAX	\$15,860	\$15,860		\$18,750		\$15,398	
0812 RECRUITMENT EXPENSES	\$5,000	\$5,000		\$4,500		\$4,913	
9042 DEPRECIATION EXPENSE F&E	\$2,394	\$2,394					
9052 DEPRECIATION EXPENSE P&E	\$27,953	\$27,953					
GENERAL ADMINISTRATION - OPERATING INCOME							
0543 TRANSFER FROM RESERVES			\$23,000		\$14,500		\$14,500
Office Equipment (FP APP1)	\$23,000						
8053 INCOME FROM SALE OF ASSETS			\$36,000		\$18,000		\$16,364
2 x Motor Vehicle	\$36,000						
GENERAL ADMINISTRATION - CAPITAL EXPENDITURE							
0254 FURNITURE AND EQUIPMENT - CAPITAL		\$20,500		\$8,500		\$8,500	
C/F from 2009/10	\$8,500						
Five year office equipment replacement program (FP APP.#1 P73)	\$12,000						
0544 PLANT		\$62,000		\$28,200		\$27,963	
2 x Motor Vehicle	\$62,000						
SCHEDULE 5 - LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION - OPERATING EXPENDITURE (FP P31)							
0602 ASSISTANCE TO BFB'S		\$39,620		\$36,300		\$36,301	
Balingup Rd	\$0						
Bidellia	\$3,368						
Carlotta	\$1,900						
Cundinup	\$3,825						
Darradup	\$10,667						
East Nannup	\$5,037						
Nannup Brook	\$5,626						
North Nannup	\$5,487						
Scott River Jasper	\$3,710						
0642 INSURANCE	\$21,041	\$21,041		\$10,953		\$20,639	
0652 MAINTENANCE OF PAW / STRATEGIC FIREBREAKS		\$5,000		\$5,000		\$5,000	
Materials & Contracts	\$5,000						
0662 BRIGADE EXPENDITURE (NON FESA)	\$0	\$0				\$5,000	
0722 FIRE CONTROL OFFICER (FP P29)		\$45,513		\$32,447		\$40,070	
Salaries	\$25,155						
Superannuation	\$3,450						
Motor Vehicle Running Costs	\$13,908						
Contract Firebreak Inspector (FP P30)	\$3,000						
0732 FIRE MANAGEMENT OFFICER ANNUAL LEAVE EXPENSE	\$2,660	\$2,660					
0762 MAINTENANCE OF PLANT & EQUIPMENT		\$6,750		\$1,000		\$6,700	
Maintenance of brigade units and equipment	\$6,750						
0832 MAINTENANCE OF VEHICLES, BOATS & TRAILERS	\$7,000	\$7,000		\$497		\$3,000	
0842 MAINTENANCE OF LAND & BUILDINGS	\$0	\$0		\$500		\$562	
Annual inspection and maintenance of repeater station							
0862 UTILITIES, RATES & TAXES	\$0	\$0		\$500		\$0	
0872 OTHER GOODS & SERVICES	\$7,250	\$7,250		\$500		\$3,400	
9062 DEPRECIATION EXPENSE	\$49,861	\$49,861					
FIRE PREVENTION - OPERATING INCOME							

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	Income	expense	Income	expense	Income
0644 CAPITAL INCOME			\$22,800				
Equipment Grants	\$22,800						\$94,137
0703 FESA LEVY OPERATING INCOME			\$112,620		\$75,240		\$102,590
Bush Fire Brigades (FP P29)	\$82,620						
Contribution to Fire Control Officer (FP P29)	\$30,000						
0743 FESA EQUIPMENT GRANTS	\$0		\$0		\$0		\$1,566
0773 FINES			\$120		\$100		\$0
Estimated Infringements - firebreaks	\$120						
FIRE PREVENTION - CAPITAL EXPENDITURE							
0744 PLANT PURCHASES	\$22,800	\$22,800		\$0		\$84,137	
0764 BUILDINGS	\$0	\$0		\$0		\$9,729	
ANIMAL CONTROL - OPERATING EXPENDITURE							
0802 CONTROL EXPENSES		\$4,000		\$4,000		\$1,764	
Compliance with Dog Act (FP P33)	\$1,000						
Contract Ranger	\$3,000						
ANIMAL CONTROL - OPERATING INCOME							
0833 DOG REGISTRATION FEES			\$1,600		\$2,000		\$1,800
Income from Dog Registrations (FP P31)	\$1,600						
0843 FINES & PENALTIES			\$100		\$100		\$0
Fines	\$100						
OTHER - LAW, ORDER AND PUBLIC SAFETY - OPERATING EXPENDITURE							
0912 COMMUNITY SAFETY PROGRAM		\$2,705					
C/F from 2009/10	\$2,705						
0942 EMERGENCY RESPONSE	\$1,000	\$1,000		\$15,000		\$0	
0922 DONATION TO NANNUP S.E.S.		\$5,240		\$12,250		\$10,576	
Insurance	\$1,317						
Operating Grant	\$3,923						
OTHER - LAW, ORDER AND PUBLIC SAFETY - OPERATING INCOME							
0963 FESA LEVY OPERATING INCOME - SES	\$5,240		\$5,240		\$12,250		\$9,858
6993 GRANT COMMUNITY SAFETY PROGRAM	\$0		\$0		\$0		\$1,200
OTHER - LAW, ORDER AND PUBLIC SAFETY - CAPITAL EXPENDITURE							
SCHEDULE 7 - HEALTH							
HEALTH INSPECTION AND ADMINISTRATION - OPERATING EXPENDITURE							
1242 INSURANCE	\$434	\$434		\$421		\$435	
1252 ANNUAL LEAVE EXPENSE HEALTH	\$3,012	\$3,012		\$0			
1262 HEALTH SERVICES		\$15,744		\$12,712		\$16,473	
Salaries	\$8,744						
New food standard training	\$1,000						
Implementation of Health Local Laws (FP P33)	\$3,000						
Contracted Services - Food Premises Audit (FP P33)	\$3,000						
1272 LSL EXPENSE HEALTH		\$0		\$0		\$0	
1282 SUPERANNUATION	\$751	\$751		\$705		\$2,295	
1322 ADMINISTRATION EXPENSES		\$5,500		\$5,300		\$1,757	
Analytical Expenses	\$300						
Publications	\$700						
Training	\$2,500						
Motor Vehicle Running Costs	\$2,000						
9142 DEPRECIATION EXPENSE	\$2,795	\$2,795					
HEALTH - INSPECTION AND ADMINISTRATION - OPERATING INCOME							
1383 / 1373 GENERAL LICENSE FEES	\$2,000		\$2,000		\$2,000		\$2,490

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	Income	expense	Income	expense	Income
1475 INCOME FROM SALE OF ASSETS (CASH)			\$3,600		\$8,000		\$5,530
Motor Vehicle (0.2)	\$3,600						
HEALTH INSPECTION AND ADMINISTRATION - CAPITAL EXPENDITURE							
1454 PLANT (MOTOR VEHICLE)		\$6,200		\$9,400		\$9,806	
Motor Vehicle (0.2)	\$6,200						
SCHEDULE 8 - EDUCATION AND WELFARE							
PRE-SCHOOL - OPERATING EXPENDITURE							
0992 PRE-SCHOOLS MAINTENANCE		\$6,524		\$5,574		\$1,980	
Gardeners Wages	\$2,200						
Overheads	\$1,402						
Gardeners Materials	\$522						
Plant Operations Costs	\$682						
Plant Depreciation (Non Cash)	\$194						
Insurance	\$524						
General Maintenance	\$1,000						
9062 DEPRECIATION EXPENSE	\$1,364	\$1,364					
PRE-SCHOOL - CAPITAL EXPENDITURE							
1644 KINDERGARTEN EXTENSION (FP P35)		\$100,000		\$0		\$0	
Construction Early Children's Care Facility (FP P34)	\$100,000						
9883 GRANTS			\$0		\$0		\$0
Kindergarten extension	\$0						
9893 TRANSFER FROM RESERVE			\$239,000				
Kindergarten extension	\$100,000						
General funds	\$139,000						
OTHER EDUCATION OPERATING EXPENDITURE							
1642 COMMUNITY DEVELOPMENT OFFICER		\$86,658		\$85,152		\$84,270	
C/F from 2009/10	\$2,246						
Salary	\$62,834						
Superannuation	\$5,540						
Insurance	\$5,088						
Advertising & Promotions	\$2,000						
Community Development specific training	\$2,120						
Annual Leave (non cash)	\$5,330						
Youth Strategic Planning Provision	\$1,000						
Leeuwin Sailing Ship Sponsorship	\$500						
1132 YOUTH PROGRAMS & PLANNING		\$4,705					
School Holiday Programs	\$2,000						
Office of Crime Prevention - Paint by Colours	\$2,705						
OTHER EDUCATION OPERATING INCOME							
1123 CDO ADMINISTRATION INCOME			\$2,705				\$3,500
Office of Crime Prevention - Paint by Colours	\$2,705						
OTHER EDUCATION CAPITAL EXPENDITURE							
1164 FURNITURE & EQUIPMENT CAPITAL		\$2,000					\$3,500
Five year office equipment replacement program (FP APP.#1 P73)	\$2,000						
OTHER AGED AND DISABLED OPERATING EXPENDITURE							
1612 SENIORS ACTIVITIES		\$37,435					
C/F from 2009/10	\$8,000						
Seniors Activities (FP P36)	\$2,000						
Seniors Bus	\$1,000						
Access WA - Shire Building Assessment - access	\$26,435						
OTHER AGED AND DISABLED - OPERATING INCOME							
1653 GRANTS			\$24,684				\$2,285
Access WA - Access assessment of Shire Buildings	\$24,684						
OTHER AGED AND DISABLED - CAPITAL EXPENDITURE							
SCHEDULE 9 - HOUSING							

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	Income	expense	Income	expense	Income
COUNCIL STAFF - OPERATING EXPENDITURE							
1712 BUILDING MAINTENANCE		\$16,361		\$6,651		\$7,800	
Water Rates	\$800						
Maintenance	\$2,200						
Lot 234 Dunnet St - paint interior (FP A4 P77)	\$3,500						
Lot 1302 Carey St - replace lino and plumbing (FP A4 P78)	\$7,000						
Electricity	\$2,000						
FESA Levy	\$90						
Insurance	\$771						
9232 DEPRECIATION EXPENSE	\$9,039	\$9,039					
1722 INTEREST REPAYMENTS		\$978		\$1,494		\$1,494	
Loan 36 Carey St House (FP APP2)	\$978						
COUNCIL STAFF - OPERATING INCOME							
1723 RENTAL INCOME			\$8,060		\$17,420		\$8,060
L1302 Carey St. (\$80 / wk)	\$4,160						
L234 Dunnet Rd (\$75 / wk)	\$3,900						
COUNCIL STAFF - CAPITAL EXPENDITURE							
1764 PRINCIPAL REPAYMENTS (PAP)		\$8,241		\$7,721		\$7,721	
Loan 36 Carey St House (FP APP2)	\$8,241						
HOUSING OTHER - OPERATING EXPENDITURE							
1732 BUILDING MAINTENANCE		\$15,296		\$14,396		\$7,100	
Water Rates	\$1,100						
Maintenance by Contractors	\$3,500						
Insurance	\$1,296						
Sewage rates	\$2,200						
Refurbish Grange Rd Duplex (FP A4 P77)	\$0						
Community House (upgrade plumbing, HWS & kitchen FP A4 P77)	\$5,000						
Rental Management Fees	\$2,200						
1742 INTEREST REPAYMENTS		\$0		\$225		\$225	
Loan 21 Grange Rd Duplex (FP APP2)	\$0						
9242 DEPRECIATION EXPENSE	\$2,546	\$2,546					
HOUSING OTHER - OPERATING INCOME							
1743 RENTAL INCOME			\$8,640		\$13,520		\$21,784
Grange Rd Duplex	\$0						
L233 Carey St. (\$180 / wk for 48wks)	\$8,640						
HOUSING OTHER - CAPITAL EXPENDITURE							
1794 PRINCIPAL REPAYMENTS		\$0		\$2,396		\$2,396	
Loan 21 Grange Rd Duplex (FP APP2)	\$0						
SCHEDULE 10 - COMMUNITY AMENITIES							
SANITATION - HOUSEHOLD REFUSE - OPERATING EXPENDITURE							
1762 CONTRACTORS COLLECTION FEES (FP P41)		\$62,322		\$60,273		\$55,075	
337 Rubbish services @ \$1.86/service/week	\$32,600						
331 Recycling services @ \$3.46/service/fortnight	\$29,722						
1772 WASTE MANAGEMENT FACILITY MAINTENANCE		\$138,032		\$117,932		\$106,800	
Contract/Regional Waste Coordinator Consultancy Fees	\$130,000						
Perimeter Clean Up	\$800						
Insurance	\$432						
DEC Site Monitoring & Fencing Requirements	\$7,000						
1824 STREET BIN PICK-UP		\$8,500		\$7,859		\$8,500	
Wages	\$4,500						
Overheads	\$2,867						
Plant Operation Costs	\$883						
Plant depreciation (non cash)	\$189						
Materials	\$281						
9262 DEPRECIATION EXPENSE	\$3,325	\$3,325					
SANITATION - HOUSEHOLD REFUSE - OPERATING INCOME							
1803 MOBILE BIN CHARGES			\$72,276		\$69,900		\$66,929
318 Rubbish @ \$124.00	\$39,432						
276 Recycling @ \$119.00	\$32,844						

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	Income	expense	Income	expense	Income
1813 TIP FEES	\$5,000		\$5,000		\$2,000		\$4,760
1993 SEPTIC TANK INSPECTION FEES	\$500		\$500				\$770
TOWN PLANNING AND REGIONAL DEVELOPMENT - OPERATING EXPENDITURE							
2122 PARKING STRATEGY Development	\$0	\$0		\$9,000		\$9,000	
2132 TOWN PLANNING SERVICES		\$255,694		\$164,273		\$61,000	
C/F from 2009/10	\$91,352						
Salaries	\$114,342						
Contracted services	\$15,000						
Guidelines for new developments (FP P43)	\$20,000						
Review Townsite Strategy Document (FP P43)	\$15,000						
2142 ADMINISTRATION EXPENSES		\$31,100		\$22,321		\$6,000	
Miscellaneous Office Expenses	\$1,268						
Insurance	\$3,832						
Training	\$2,000						
Motor Vehicle Running Costs	\$2,000						
Municipal Inventory (FP P44)	\$18,000						
Advertising - scheme amendments	\$4,000						
2162 SUPERANNUATION	\$4,509	\$4,509		\$4,228		\$2,295	
2172 TOWN PLANNING SCHEME Advertising & miscellaneous non-contract expenses	\$0	\$0		\$0		\$5,306	
2192 ANNUAL LEAVE EXPENSE TOWN PLANNING (NON CASH)	\$8,370	\$8,370					
2212 LOCAL PLANNING SCHEME AMENDMENT EXPENSES C/F from 2009/10	\$24,279	\$24,279					\$843
7032 COMMUNITY INFRASTRUCTURE PLAN (FP P45)	\$0	\$0		\$15,000		\$100	
7042 ROAD DEVELOPMENT EXPENSES Agg Road North and South	\$90,000	\$90,000		\$5,000		\$4,545	
TOWN PLANNING AND REGIONAL DEVELOPMENT - OPERATING INCOME							
2213 SOUTH COAST PLANNING	\$0		\$0				\$2,000
2243 LOCAL PLANNING SCHEME AMEND CONTRIBUTIONS	\$4,000		\$4,000				\$26,800
2263 MISCELLANEOUS FEES AND CHARGES Town Planning Fees	\$5,000		\$5,000		\$7,000		\$1,650
2295 INCOME FROM SALE OF ASSETS Motor Vehicle (0.6)	\$10,800		\$10,800		\$6,000		\$5,531
TOWN PLANNING AND REGIONAL DEVELOPMENT - CAPITAL EXPENDITURE							
2274 PLANT Motor Vehicle (0.6)	\$18,600	\$18,600		\$9,400		\$9,808	
OTHER COMMUNITY AMENITIES - OPERATING EXPENDITURE							
2302 CEMETERY OPERATION AND MAINTENANCE		\$40,458		\$22,130		\$20,000	
C/F from 2009/10	\$17,358						
Wages	\$3,400						
Overheads	\$2,166						
Plant Operation Costs	\$972						
Plant depreciation (non cash)	\$277						
Materials	\$385						
Water	\$100						
Landscaping	\$15,000						
Plaques	\$800						
2322 PUBLIC CONVENIENCES		\$23,000		\$23,479		\$33,500	
Cleaners Wages	\$10,680						
Overheads	\$2,884						
Materials	\$2,000						
Water	\$450						
Sanitary Bins	\$1,700						
Sewage charges for caravan park public toilet	\$891						
Insurance	\$1,395						
Maintenance by Contractors	\$3,000						
9312 DEPRECIATION EXPENSE	\$4,146	\$4,146					

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	income	expense	Income	expense	Income
OTHER COMMUNITY AMENITIES - OPERATING INCOME							
2373 CEMETERY FEES			\$3,000		\$3,500		\$2,971
Cemetery Fees	\$3,000						
REGIONAL DEVELOPMENT - OPERATING EXPENDITURE							
3882 WARREN BLACKWOOD STRATEGIC ALLIANCE (FP P46)		\$5,000		\$7,836		\$7,836	
Annual Membership	\$5,000						
SCHEDULE 11 - RECREATION AND CULTURE							
PUBLIC HALLS AND CIVIC CENTRES - OPERATING EXPENDITURE							
2422 TOWN HALL		\$22,040		\$10,637		\$9,500	
Cleaners Wages	\$1,000						
Overheads	\$270						
Electricity	\$2,000						
Water & Sewerage Charges	\$600						
Insurance	\$1,620						
Cleaning Materials	\$500						
FESA Levy	\$50						
Maintenance by Contractors	\$2,500						
Paint interior, renovate entrance, storage area, fix gutter (FP A4 P76)	\$13,500						
2432 RECREATION CENTRE BUILDING		\$80,448		\$96,465		\$43,200	
Cleaners Wages	\$3,527						
Overheads	\$952						
Electricity	\$2,000						
Water	\$1,800						
Insurance	\$3,049						
Cleaning Materials	\$500						
FESA Levy	\$120						
Maintenance (including \$10,000 structural repairs FP A4 P76)	\$13,000						
Reseal Floor (FP APP 4)	\$3,000						
Recreation Program Provision	\$2,500						
Develop Plans/Design for Recreation Centre Upgrade (FP P50)	\$50,000						
2442 COMMUNITY CENTRE BUILDING		\$2,604		\$3,088		\$2,700	
Insurance	\$1,484						
Maintenance	\$1,000						
FESA Levy	\$120						
2462 TELECENTRE BUILDING		\$574		\$3,571		\$1,000	
Insurance	\$574						
2472 OLD ROADS BOARD BUILDING		\$4,459		\$457		\$449	
Insurance	\$459						
Paint interior & repair roof leak (FP A4 P76)	\$4,000						
2482 BOWLING CLUB BUILDING		\$3,000		\$3,245		\$3,325	
Insurance	\$1,552						
Water	\$1,448						
2492 CUNDINUP HALL		\$360		\$349		\$347	
Insurance	\$310						
FESA Levy	\$50						
2502 CARLOTTA HALL		\$20,326		\$315		\$348	
Maintenance - upgrade works	\$20,000						
Insurance	\$276						
FESA Levy	\$50						
2622 TRANSFER TO RESERVE		\$404,130		\$0		\$0	
Recreation Centre (FP APP 3)	\$20,000						
Recreation Centre (from Co Location Building Reserve)	\$384,130						
9322 DEPRECIATION EXPENSE	\$11,472	\$11,472					
PUBLIC HALLS AND CIVIC CENTRES - OPERATING INCOME							
2443 TRANSFER FROM RESERVE			\$518,461		\$376,000		\$172,918
Recreation Centre - General	\$134,331						
Co Location (to Recreation Centre Reserve)	\$384,130						
2453 GRANTS			\$50,000		\$45,000		\$0
SWDC - Recreation centre - Upgrade	\$50,000						
2473 CO LOCATION BLDG GRANTS	\$0		\$0		\$1,367,000		\$0
2483 CO LOCATION BLDG LOAN	\$0		\$0		\$398,000		\$0

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	Income	expense	Income	expense	Income
7043 RECREATION CENTRE HIRE FEES			\$5,150		\$3,000		\$5,000
Estimated hire fees Recreation Centre	\$5,150						
7053 OTHER HIRE CHARGES			\$900		\$1,250		\$590
Estimated hire fees Town Hall	\$610						
Estimated hire fees Function Room	\$290						
PUBLIC HALLS AND CIVIC CENTRES - CAPITAL EXPENDITURE							
2564 TIMEWOOD CENTRE (FP P67)	\$0	\$0		\$2,131,000		\$165,418	
Construction							
2574 CAPITAL WORKS - HALLS (FP APP4)	\$0	\$0		\$5,000		\$3,812	
OTHER RECREATION AND SPORT - OPERATING EXPENDITURE							
2642 PUBLIC PARKS, GARDENS AND RESERVES		\$424,000		\$319,594		\$313,620	
Includes Marinko Tomas Playground \$95,000 (FP APP 9)							
Wages	\$125,000						
Overheads	\$79,650						
Plant Operation Costs	\$83,980						
Plant depreciation (non cash)	\$23,934						
Materials	\$43,936						
Water	\$2,900						
Electricity	\$1,500						
Marinko Park Trees	\$20,000						
Arboretum Trees	\$20,000						
Oval Pump House	\$20,000						
Nannup Tree Trail - Citizen Recognition Initiative (FP P53) \$500 + Mat	\$1,100						
Relocate & Renovate Bus Shelter (FP P53)	\$2,000						
2702 STREETSCAPE (FP P48)		\$5,000		\$10,000		\$9,000	
Wages	\$1,718						
Overheads	\$1,094						
Plant Operation Costs	\$1,703						
Plant depreciation (non cash)	\$485						
2712 GARDEN VILLAGE THEME		\$7,000		\$7,000		\$6,517	
Purchase of tulip & daffodil bulbs	\$7,000						
7712 BIKE RACKS	\$0	\$0		\$34,938		\$38,000	
2842 ART PROJECT MAINTENANCE	\$5,000	\$5,000					
2682 OFF ROAD VEHICLE ACCESS AREA		\$600		\$0			
Survey costs	\$600						
2772 CYCLE PATH TO COCKATOO VALLEY		\$16,625		\$0		\$50,000	
C/F from 2009/10	\$16,625						
2782 GOLF COURSE WORKS (FP P54)	\$0	\$0		\$0		\$0	
2812 BLACKWOOD VALLEY TRAILS PROJECT		\$3,000				763	
Warren Blackwood Strategic Alliance - Contribution to Project Officer	\$3,000						
7432 FORESHORE PARK		\$34,000		\$15,000		\$60,000	
Solar Lighting Old Railway Bridge	\$9,000						
Landscaping	\$25,000						
9342 DEPRECIATION EXPENSE	\$12,740	\$12,740					
OTHER RECREATION AND SPORT - OPERATING INCOME							
2823 CYCLE PATH TO COCKATOO VALLEY GRANT							\$50,000
3033 USER CHARGES & SUNDRY INCOME			\$720		\$100		\$0
Miscellaneous ground fees & Community Arboretum income	\$720						
7703 GRANTS			\$120,000		\$275,342		\$142,468
State Royalties for Regions - Marinko Tomas playground	\$95,000						
Office of Crime Prevention - Solar Light Installation Grant (LS)	\$5,000						
Foreshore Park - Landscaping	\$20,000						
7773 AFTER SCHOOL RECREATION FEES	\$0		\$0				\$2,970
OTHER RECREATION AND SPORT - CAPITAL EXPENDITURE							
7814 FORESHORE PARK ABLUTION BLOCK (FP P54)	\$0	\$0		\$140,404		\$217,290	
LIBRARIES - OPERATING EXPENDITURE							

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	Income	expense	Income	expense	Income
2902 SALARIES		\$20,667		\$21,511		\$24,770	
25% Executive Officer and Trainee	\$18,993						
Superannuation	\$1,674						
2922 OFFICE EXPENSES		\$2,000		\$1,900		\$2,910	
Office Expenses attributable to Library Operation	\$700						
Software support	\$1,100						
Minor Equipment	\$200						
2932 WRITE OFFS	\$100	\$100		\$100		\$0	
9352 DEPRECIATION EXPENSE	\$923	\$923					
LIBRARIES - OPERATING INCOME							
2993 LOST BOOK CHARGES			\$100		\$50		\$148
Charges for lost books	\$100						
LIBRARIES - CAPITAL EXPENDITURE							
3014 FURNITURE & EQUIPMENT (FP APP1 P73)	\$2,000	\$2,000		\$4,000		\$0	
SCHEDULE 12 - TRANSPORT							
CONST. STREETS, ROADS, BRIDGES AND DEPOTS - CAPITAL EXPENDITURE							
3130 MOWEN ROAD		\$5,219,251		\$200,000		\$1,070,000	
C/F from 2009/10	\$219,251						
Wages	\$217,485						
Overheads	\$138,581						
Plant Operation Costs	\$215,710						
Plant depreciation (non cash)	\$61,477						
Materials	\$4,366,747						
3170 CAPITAL ROAD WORKS PROGRAM (FP P55)		\$463,081		\$525,000		\$539,000	
Wages	\$55,000						
Overheads	\$35,046						
Plant Operation Costs	\$54,551						
Plant depreciation (non cash)	\$15,547						
Materials	\$302,937						
3180 MRWA SPECIAL BRIDGEWORKS (FP APP6)		\$93,000		\$1,206,000		\$1,190,000	
Balingup Rd	\$93,000						
3190 TIRES PROJECTS		\$125,000		\$95,000		\$95,000	
Wages	\$32,000						
Overheads	\$20,390						
Plant Operation Costs	\$31,739						
Plant depreciation (non cash)	\$9,046						
Materials	\$31,825						
7890 BLACKSPOT BALINGUP ROAD	\$0	\$0		\$80,000		\$80,000	
3210 FOOTPATH PROGRAM (FP P55)		\$50,000		\$0		\$4,204	
Wages	\$8,500						
Overheads	\$5,416						
Plant Operation Costs	\$3,431						
Plant depreciation (non cash)	\$978						
Construction by contractors	\$31,675						
3212 DEPOT OFFICE & MAINTENANCE EXPENSES		\$17,564		\$18,175		\$14,000	
Telephone	\$1,150						
Wages	\$1,800						
Overheads	\$1,147						
Cleaners wages	\$763						
Cleaners overheads	\$206						
Cleaning Materials	\$200						
Plant Operation Costs	\$1,785						
Depreciation (non cash)	\$509						
Materials	\$2,934						
Water	\$4,000						
FESA Levy	\$70						
Electricity	\$2,500						
General Maintenance	\$500						
3240 TRAFFIC SIGNS AND CONTROL	\$7,000	\$7,000		\$5,000		\$5,700	
3250 JALBARRAGUP BRIDGE (FP APP 8)		\$5,087,973		\$2,800,000		\$433	
Construction	\$4,300,000						
C/F from 2009/10	\$787,973						
6880 DEPOT CONSTRUCTION		\$20,000		\$10,000		\$14,000	

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	Income	expense	Income	expense	Income
Wages	\$4,800						
Overheads	\$3,059						
Plant Operation Costs	\$4,761						
Plant depreciation (non cash)	\$1,357						
Materials	\$6,023						
7120 ROMANS ROAD INVENTORY SYSTEM		\$8,000		\$3,261		\$3,261	
Program maintenance fee	\$4,600						
New Software	\$3,400						
Data collection							
7870 TRANSFER TO RESERVE		\$0		\$0		\$0	
Main street upgrade (FP APP 3)	\$0						
9372 DEPRECIATION EXPENSE	\$1,588,200	\$1,588,200					
ROAD CONSTRUCTION - INCOME							
3221 MRWA DIRECT GRANTS	\$59,474		\$59,474		\$59,611		\$59,474
3321 ROYALTIES FOR REGIONS	\$0		\$0		\$393,491		\$393,491
3391 BALINGUP RD BLACKSPOT	\$0		\$0		\$80,000		\$80,000
3231 REGIONAL ROAD GROUP GRANTS			\$170,000		\$210,000		\$210,000
Balingup Rd	\$50,000						
Fouracres Rd	\$50,000						
Bridgetown Rd	\$30,000						
Cundinup/Kirup Rd	\$30,000						
Cundinup West Rd	\$10,000						
3251 MAJOR PROJECTS			\$0		\$100,000		\$100,000
Agg Rd	\$0						
3261 ROADS TO RECOVERY GRANTS			\$208,081		\$208,081		\$208,801
Reseal Program	\$208,081						
3281 MRWA BRIDGEWORK GRANT			\$93,000		\$1,206,000		\$1,206,000
Balingup Rd	\$93,000						
Agg Rd							
3341 MOWEN ROAD	\$5,000,000		\$5,000,000		\$200,000		\$1,070,000
3351 TIRES PROJECTS	\$125,000		\$125,000		\$95,000		\$95,000
3371 JALBARRAGUP BRIDGE	\$4,300,000		\$4,300,000		\$2,800,000		\$0
MAINTENANCE, STREETS, BRIDGES AND DEPOTS - OPERATING EXPENDITURE							
3160 BRIDGE MAINTENANCE			\$24,000		\$12,000		\$12,000
Wages	\$4,000						
Overheads	\$2,549						
Plant Operation Costs	\$3,967						
Plant depreciation (non cash)	\$1,131						
Materials	\$12,353						
3230 CONSTRUCTION OF CROSSEOVERS	\$5,000		\$5,000		\$1,000		\$0
3242 INTEREST REPAYMENTS			\$167		\$946		\$946
Loan 32 Underground Power Warren Rd (APP 2)	\$167						
3380 LOCAL ROAD MAINTENANCE			\$423,000		\$397,519		\$397,519
Wages	\$98,000						
Overheads	\$62,446						
Plant Operation Costs	\$174,140						
Plant depreciation (non cash)	\$49,660						
Materials	\$15,754						
Modify Traffic Nibs - Warren Road (FP P62)	\$15,000						
Review Parking Policies (FP P62)	\$8,000						
3410 ROAD VERGE MAINTENANCE			\$25,000		\$15,000		\$15,000
Contract Tree Pruning	\$25,000						
3420 LIGHTING OF STREETS	\$16,000		\$16,000		\$14,000		\$15,000
3440 CONTRACT STREET SWEEPING			\$7,000		\$7,000		\$7,000
Contract sweeping - 2 to 3 services per year	\$7,000						
3450 TRAFFIC COUNTER PLACEMENT			\$5,000		\$5,000		\$3,500
Wages	\$2,600						
Overheads	\$1,657						
Plant Operation Costs	\$579						

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	Income	expense	Income	expense	Income
Plant depreciation (non cash)	\$165						
Materials & Other	\$0						
4012 GRAVEL PIT REHABILITATION & SEARCH		\$20,000		\$20,000		\$16,000	
Wages	\$3,500						
Overheads	\$2,230						
Plant Operation Costs	\$3,471						
Depreciation (non cash)	\$989						
Materials & Other	\$9,810						
3470 (4022, 3584) SAFETY MEASURES WORKS		\$7,500		\$9,500		\$9,000	
Pit Extension	\$4,000						
Lifting Chains and Inspection and web slings	\$1,500						
Radio Replacement	\$2,000						
3572 (3574) PURCHASE OF MINOR EQUIPMENT		\$18,500		\$3,600		\$3,244	
Trailer	\$4,000						
Mower	\$1,000						
Slasher	\$8,500						
Five year office equipment replacement program (FP APP.#1 P73)	\$5,000						
3682 TRANSFER TO RESERVES		\$230,000		\$230,000		\$230,000	
Plant Purchases (FP APP 3)	\$230,000						
MAINTENANCE. STREETS, BRIDGES AND DEPOTS - OPERATING INCOME							
3311 INCOME FROM CROSSOVER WORKS	\$500		\$500		\$500		\$0
3361 MOWEN RD SUPERVISION FEE	\$100,000		\$100,000		\$15,000		\$15,000
MAINTENANCE. STREETS, BRIDGES AND DEPOTS - CAPITAL EXPENDITURE							
3254 PRINCIPAL REPAYMENTS		\$4,868		\$9,258		\$9,258	
Loan 32 Underground Power Warren Rd (APP 2)	\$4,868						
ROAD PLANT PURCHASES OPERATING INCOME							
3595 PROCEEDS FROM LOAN			\$280,000		\$51,209		\$0
Plant Purchases	\$280,000						
3685 TRANSFER FROM RESERVE (FP P61)			\$230,000		\$230,000		\$230,000
Plant Purchases	\$230,000						
8393 INCOME FROM SALE OF ASSETS (FP APP7)			\$80,000		\$175,000		\$92,955
Cat 12H Grader	\$60,000						
Nissan Navara Dual Cab Utility	\$20,000						
ROAD PLANT PURCHASES CAPITAL EXPENDITURE							
3564 PURCHASE OF PLANT (FP APP 7)		\$420,000		\$440,000		\$457,779	
Grader (Replace Cat 12 H Grader)	\$340,000						
Utility (replace Nissan Navara)	\$35,000						
Free Roller	\$45,000						
SCHEDULE 13 - ECONOMIC SERVICES							
RURAL SERVICES - OPERATING EXPENDITURE							
3842 WEED CONTROL - ROAD RESERVES		\$4,500		\$7,000		\$7,000	
Weed Spraying - Contract Work	\$4,500						
3852 SCOTT RIVERS GROWERS GROUP	\$0		\$0			\$3,250	
3872 FERAL PIG PROGRAM		\$4,286		\$0		\$22,636	
Wages	\$3,000						
Superannuation	\$270						
Insurance	\$1,016						
7152 ENVIRONMENTAL OFFICER	\$0		\$0				\$345
RURAL SERVICES - OPERATING INCOME							
3893 FERAL PIG PROGRAM	\$4,286		\$4,286		\$0		\$15,000
TOURISM AND AREA PROMOTION - OPERATING EXPENDITURE							
3862 FUNCTIONS AND EVENTS SUPPORT (Road closures etc.) (FP P69)		\$23,000		\$20,000		\$22,000	
Wages	\$11,500						
Overheads	\$7,328						
Plant Operation Costs	\$1,406						
Plant depreciation (non cash)	\$401						

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	income	expense	income	expense	income
Materials	\$2,365						
3932 CARAVAN PARKS AND CAMPING GROUNDS		\$16,440		\$46,399		\$20,560	
Contract Maintenance	\$2,000						
Insurance	\$669						
Water	\$661						
FESA Levy	\$110						
Connect caravan park timber toilet block to sewer (FP APP 4 P77)	\$2,500						
Caravan Park Timber Toilet - replace gutter (FP A4 P77)	\$500						
Legal Costs - New Lease for Visitors Centre and Caravan Parks	\$3,000						
Paint Visitors Centre (Exterior) (FP A4 P77)	\$5,000						
Camp Kitchen (FP A4 P77)	\$2,000						
3912 CARAVAN PARKS AND CAMPING GROUNDS GARDENING		\$15,001		\$35,888		\$28,000	
Wages	\$5,500						
Overheads	\$3,505						
Plant Operation Costs	\$2,055						
Plant depreciation (non cash)	\$586						
Materials	\$355						
Tree Inspection and Works	\$3,000						
9462 DEPRECIATION EXPENSE	\$6,640	\$6,640					
BUILDING CONTROL - OPERATING EXPENDITURE							
4062 SALARY	\$66,574	\$66,574		\$65,470		\$33,600	
4072 SUPERANNUATION	\$7,787	\$7,787		\$7,714		\$2,365	
4082 ANNUAL LEAVE EXPENSE HEALTH (NON CASH)	\$6,584	\$6,584		\$7,714		\$2,365	
4092 ADMINISTRATIVE EXPENSES		\$7,800		\$6,728		\$5,600	
Administration Expenses	\$1,991						
Insurance	\$2,809						
Training	\$1,500						
Motor Vehicle Running Costs	\$1,500						
BUILDING CONTROL - OPERATING INCOME							
4153 CHARGES AND FEES/BUILDING. PERMITS			\$18,000		\$12,000		\$17,200
Income from Building Permits	\$18,000						
4225 INCOME FROM SALE OF ASSETS			\$3,600		\$6,000		\$5,530
Motor Vehicle (0.2)	\$3,600						
BUILDING CONTROL - CAPITAL EXPENDITURE							
4194 PLANT		\$6,200		\$8,400		\$9,806	
Motor Vehicle (0.2)	\$6,200						
OTHER ECONOMIC SERVICES - OPERATING INCOME							
4263 SALE OF MATERIAL	\$5,000		\$5,000		\$5,000		\$10,381
SCHEDULE 14 - OTHER PROPERTY AND SERVICES							
PRIVATE WORKS							
4292 PRIVATE WORKS - EXPENDITURE		\$20,969		\$21,017		\$22,000	
Wages	\$7,500						
Overheads	\$4,779						
Cleaners Wages	\$763						
Overheads	\$206						
Plant Operation Costs	\$5,000						
Plant depreciation (non cash)	\$1,425						
Materials	\$1,296						
4323 PRIVATE WORKS - INCOME			\$25,000		\$25,000		\$40,000
Plant Hire Income & Miscellaneous Private Works	\$25,000						
PUBLIC WORKS OVERHEADS - OPERATING EXPENDITURE							
4312 TRAINING		\$10,000		\$9,000		\$5,000	
Wages	\$4,800						
External training providers	\$5,200						
4322 LONG SERVICE LEAVE (NON CASH)	\$18,144	\$18,144		\$8,694			
4332 SALARIES	\$92,958	\$92,958		\$73,818		\$73,223	
4352 ANNUAL LEAVE EXPENSE (NON CASH)	\$63,531	\$63,531		\$61,648			

SHIRE OF NANNUP- 2010/11 ACCRUAL BUDGET

INCOME AND EXPENDITURE DESCRIPTION	2010/11 detail	2010/11 BUDGET		2009/10 BUDGET		ANTICIPATED 30/6/2010	
		expense	income	expense	income	expense	income
4362 SUPERANNUATION	\$77,592	\$77,592		\$75,683		\$90,111	
4382 DEPOT OFFICE EXPENSES	\$0	\$0				\$350	
4402 SICK LEAVE PAY	\$12,960	\$12,960		\$11,577		\$15,400	
4432 INSURANCE ON WORKS	\$52,407	\$52,407		\$51,074		\$50,632	
4452 PROTECTIVE CLOTHING	\$10,000	\$10,000		\$10,000		\$7,000	
4462 SAFETY MEETINGS - WAGES		\$3,500		\$3,500		\$1,000	
Wages paid during safety meeting attendance	\$3,500						
4532 ADMINISTRATIVE EXPENSES		\$1,000		\$1,000		\$0	
Technical papers	\$1,000						
6792 PUBLIC HOLIDAY PAY	\$31,104	\$31,104		\$27,784		\$32,761	
7672 RECRUITMENT EXPENSES		\$2,000		\$2,000		\$0	
Advertising	\$2,000						
9562 DEPRECIATION (NON CASH)	\$20,031	\$20,031		\$19,444			
7422 LESS P.W.O. ALLOCATED	-\$380,209	-\$380,209		-\$355,222		-\$384,153	
PLANT OPERATION COSTS - OPERATING EXPENDITURE							
4472 WAGES		\$68,019		\$64,546		\$64,546	
Mechanic	\$68,019						
Others							
4482 TYRES AND BATTERIES		\$25,000		\$25,000		\$25,000	
Tyres and Batteries Requirement	\$25,000						
4492 INSURANCES AND LICENSES		\$21,100		\$19,778		\$20,021	
Insurance	\$15,737						
Licenses	\$5,363						
4982 FUEL AND OIL	\$250,000	\$250,000		\$250,000		\$180,000	
4992 SUNDRY TOOLS AND STORES	\$4,000	\$4,000		\$4,000		\$1,000	
6802 PARTS AND EXTERNAL WORK	\$55,000	\$55,000		\$55,000		\$55,000	
9382 DEPRECIATION (NON CASH)	\$168,698	\$168,698		\$169,098			
4512 LESS POC ALLOCATED TO WORKS AND SERVICES	-\$591,817	-\$591,817		-\$587,420		-\$467,261	
LESS NON CASH ITEMS		-\$2,083,123		-\$258,882			
TOTALS		\$16,563,484	\$16,563,484	\$10,419,030	\$10,380,450	\$6,626,908	\$6,529,754
(SURPLUS) DEFICIT ANTICIPATED		\$0				\$97,154	

NON CASH ITEMS CONTAINED IN ACCRUAL BUDGET

Depreciation POC	\$168,698
Depreciation PWO	\$20,031
Depreciation	\$1,723,398
Long Service Leave PWO	\$18,144
Annual Leave PWO	\$63,531
Long Service Leave	\$6,765
Annual Leave	\$54,819
Accrued Salaries & Wages	\$27,734
Accrued Interest	\$3

\$2,083,123